



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless
otherwise indicated, all other terms and conditions of
the contract remain the same.

Ce document est par la présente modifié: sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment.

Le fournisseur/entrepreneur accepte la présente
modification/en accuse réception.

Signature Date
Name, title of person authorized to sign (type or print)

David Prime, Partner
Return signed copy forthwith
Prêt de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address
Nom, adresse et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
180 Kent Street
Suite 1700
Ottawa
Ontario
K1P0B6
Canada

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 008
Client Reference No. - N° de référence du client 1000327158	Date 2019-05-29
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX () -
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$664,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda <small>Digitally signed by Harrison, Linda Date: 20190529 13:02:29 -0400</small>	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
008
File No. - N° de dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to:

add new resources and change a category, as follow:

- Hugues-Albert Sully, Project Manager/Leader;
 - Marc-Antoine Guénette from Auditor to Senior Auditor;
 - Priscilla Kosseim, Auditor.
-
- Delete in its entirety Annex B, Basis of Payment and Replace with:

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
008
File No. - N° du dossier
0112q.47419-177158

Buyer ID - Id de l'acheteur
0112q
CCC No./N° CCC - FMS No./N° FME

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A1. Contract Period 1 Award to March 31, 2018	A2. Contract Period 2 April 1, 2018 to March 31, 2019	A3. Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed ** outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive; and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Ampl. No. - N° de la modif.
008
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.

3. Total Estimated Contract Period: \$ 599,464.00

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
008
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
10C1, Place du Portage III
Gatineau
Quebec
K1A 0S3

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless
otherwise indicated, all other terms and conditions of
the contract remain the same.
Ce document est par la présente modifié: sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment.

Le fournisseur/entrepreneur accepte la présente
modification/en accepte réception.

Signature *[Signature]* Date *Apr 21/10*
Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

This document contains a security requirement.

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Interis Consulting Inc
275 Slater Street
20th Floor
Ottawa
Ontario
K1P5H9
Canada

Title - Sujet INTERNAL AUDIT	
Contract No. - N° du contrat 47175-128426/002/ZQ	Amendment No. - N° Modif 002
Client Reference No. - N° de référence du client 1000298426	Date 2013-04-24
Requisition Reference No. - N° de la demande 47175-128426	
File No. - N° de dossier 01029.47175-128426	CCG No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W. OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Pilon, Robert	Buyer Id - Id de l'acheteur 01029
Telephone No. - N° de téléphone (819) 956-7509 ()	FAX No. - N° de FAX (819) 997-2229
Increase (Decrease) - Augmentation (Diminution) []	
Revised estimated cost Coût révisé estimatif \$559,350.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre <i>[Signature]</i>	

Contract No. - N° du contrat

47175-128426/002/ZQ

Client Ref. No. - N° de réf. du client

1000298426

Amend. No. - N° de la modif.

002

File No. - N° du dossier

010mq47175-128426

Buyer ID - Id de l'acheteur

010mq

CCC No./N° CCC - FMS No/ N° VME

This Contract Amendment No. 2 is raised to:

- 1. Revise the Basis of Payment to upgrade and add the following resources:**

Upgrade:

Add:

- 1 At Page 20, Annex "B" Basis of Payment:**

DELETE: in its entirety

INSERT: The following

ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days_worked} = \frac{\text{Hours_Worked}}{7.5_hours_per_day}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat

47175-128426/002/ZQ

Aced. No. - N° de la modif.

002

Buyer ID - Id de l'acheteur

010zq

Client Ref. No. - N° de réf. du client

1000298426

File No. - N° de dossier

010zq47175-128426

CCC No./N° CCC - FMS No./ N° VME

A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

WORKSTREAM # 1 Internal Audit Services

WORKSTREAM # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		January 1 2012 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
1	Contract Period			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 484,380.53

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

Contract No. - N° du contrat

47175-128426/002/ZQ

Client Ref. No. - N° de réf. du client

1000298426

Ampl. No. - N° de la modif.

002

Fils No. - N° du dossier

0102q47175-128426

Buyer ID - Id de l'acheteur

0102q

CCC No./N° CCC - FMS No./N° VME

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A.

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for:

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. The *National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR; and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47 (HST Extra)**, for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - (a) when it is 75 percent committed, or
 - (b) four (4) months before the Contract expiry date, or
 - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 10,619.47

Contract No. - N° du contrat

47175-128426/002/ZQ

Add. No. - N° de la modification

002

Buyer ID - Id du facteur

010zq

Client Ref. No. - N° de réf. du client

1000298426

File No. - N° du dossier

010zq47175-128426

CCC No./N° CCC - FMS No/ N° VME

3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 495,000.00

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

B-Option to Extend the Term of the Contract**B-Extended Contract Period (From January 1, 2016 to December 31, 2016)**

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 1 Internal Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$) (option) Period # 1 January 1, 2016 to December 31, 2016	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$) (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

All other terms and conditions of the Contract remain unchanged.

Purchasing Office - Bureau des achats
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des Instruments
 1 Laurier St / 1 rue Laurier
 OC1, Place du Portage N1
 Gatineau
 Quebec
 K1A 0S5

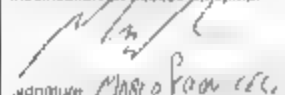
CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended, unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié, sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/modification acceptée.

 2013/01/24
 Signature: Raymond Chabot, Date

Name, title of person authorized to sign (type or print)
 Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
 Prière de retourner une copie dûment signée immédiatement

Comments - Commentaires

This document contains a security requirement

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton
 2505 St-Laurent Boulevard
 Ottawa
 Ontario
 K1H 1D4
 Canada

Title - Sujet INTERNAL AC DIT	
Contract No. - N° du contrat 47175-128426/003/2Q	Amendment No. - N° Modif 002
Client Reference No. - N° de référence du client 1000298426	Date 2013/04/26
Requisition Reference No. - N° de la demande 47175-128426	
File No. - N° de dossier 010zq/47175-128426	CCC No./N° CCC FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services and Construction Destination - des biens, services et construction CANADA BORDER SERVICES AGENCY 11TH FL 191 LAURIER AVE W OTTAWA Ontario K1A0L8 Canada	
Invoices - Original and two copies to be sent to Factures - Envoyer l'original et deux copies à CANADA BORDER SERVICES AGENCY 14TH FL 91 LAURIER AVE W OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Prion, Robert	Buyer Id. - Id de l'acheteur 010zq
Telephone No. - N° de téléphone (819) 956-7509 ()	FAX No. - N° de FAX (819) 997-2229
Increase {Decrease} - Augmentation (Diminution) None	
Revised estimated cost Coût révisé estimatif \$457,650.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre	

Contract No. N° du contrat
47175-128426/003/ZQ
Client Ref. No. N° de réf. du client
1000298426

Amend. No. N° de la modif.
002
File No. - N° du dossier
010zq47175-128426

Buyer ID Id de l'acheteur
010zq
CCC No./N° CCC - FMS No/ N° VME

This Contract Amendment No. 2 is raised to:

1. Revise the Basis of Payment to add the following resource:

Add:

- 2 At Page 20, Annex "B" Basis of Payment

DELETE in its entirety

INSERT: The following:

ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable

All deliverables are F O B Destination and Canadian Customs Duty included and GST/HST extra where applicable

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days_worked} = \frac{\text{Hours_Worked}}{7.5_hours_per_day}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. N° du contrat
47175-128426/003/ZQ

Client Ref. No. N° de réf. du client
1000298426

Amend. No. N° de la modif.
002

File No. N° du dossier
010zq47175-128426

Buyer ID Id de l'acheteur
010zq

CCC No./N° CCC FMS No./N° VME

A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

WORKSTREAM # 1 Internal Audit Services

	WORKSTREAM # 1 Internal Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
		Contract Period 1 January 1 2012 to December 31, 2012	Contract Period 2 January 1 2013 to December 31, 2013	Contract Period 3 January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
1	Contract Period			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 394,380.53

Contract No. N° du contrat

47175-128426/003/ZQ

Client Ref. No. N° de réf. du client

1000298426

Anal. No. N° de la analyse

002

Fils No. N° du dossier

010zq47175-128426

Buyer ID Id de l'acheteur

010zq

CCC No /N° CCC FMS No/ N° FME

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work at cost without any allowance for profit and administrative overhead in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive and with the other provisions of the directive referring to "travellers" rather than those referring to employees

All travel must have the prior authorization of the Technical/Project Authority

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit

Canada will not accept any travel and living expenses for:

- a) Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act* R.S.C. 1985, c. N-4, s. 2. The *National Capital Act* is available on the Justice Website: Department of Justice.
- b) Any travel between the Contractor's place of business and the NCR, and
- c) Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A.1.0 above

2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47** (HST extra) for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved in writing by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - a) when it is 75 percent committed, or
 - b) four (4) months before the Contract expiry date, or
 - c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

Contract No. N° du contrat
47175-128426/003/ZQ

Client Ref No N° de réf. du client
000298426

Amd No. N° de la modif
002

File No. N° du dossier
010zq47-75-128426

Buyer ID Id de l'acheteur
010zq

CCC No./N° CCC FMS No./N° VME

whichever comes first

- 3 If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Total Estimated Cost to a Limitation of Expenditure for Travel & Living \$ 10,619.47

3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 405,000.00

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

B- Option to Extend the Term of the Contract

B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Work-stream # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
		(option) Period # 1 January 1, 2015 to December 31, 2015	(option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

All other terms and conditions of the Contract remain unchanged.



Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division: Approvisionnement de services-Gestion
des instruments
111 Laurier St. 111 rue Laurier
110 Place du Portage 111
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended, unless
otherwise indicated, all other terms and conditions of
the contract remain the same.
Ce document est par la présente modifié, sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment.

Le fournisseur/entrepreneur accepte la présente
modification/en accuse réception.

 
Signature Date

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prévoir de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du
fournisseur/de l'entrepreneur

Samson & Associés C/PAC consultation Inc.
85, rue Victoria
Gatineau
Quebec
H2Y 2E7
Canada
Operating as: Samson & Associés/Samson & Associates

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47449-177158-001 ZQ	Amendment No. - N° Modif 008
Client Reference No. - N° de référence du client 1000377158	Date 2019-07-17
Requisition Reference No. - N° de la demande 47449-177158	
File No. - N° de dossier 011 ZQ-47449-177158	CCC No./N° CCC FMS No./N° VME
Financial Codes Code(s) financier(s)	
GST/HST TPS/TVH	
F.O.B. - F.A.B. Destination	
GST/HST TPS/TVH	Duty Droits
Included - Inclus	
Destination - of Goods, Services, and Construction Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B. 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tower B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE #2600 105 RUE MCGILL MONTREAL Quebec H2Y 2E7 Canada	
Address Enquiries to: - Adresser toutes questions à Harrison, Linda	Buyer Id - Id de l'acheteur 01 ZQ
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX (819) 956-8303
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimatif \$1,309,416.40	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre	

Contract No.
47419-177158/001/2Q
Client Ref. No. N° de réf. du client
47419-177158

And No. - N° de la modif.
008
File No. N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

This amendment is raised to

- **Add four new resources and change the category of two resources**

Stream 1

-
-
-

Stream 3

-

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable

A. deliverables are F O B Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable

Definition of a Day/Proration A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

A. proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract

Contract No. - N° du contrat
47419-177158/001/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

1.0 Professional Fees

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract the Contractor will be paid as specified below

Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows.

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

Stream 3 – Information Technology and Systems Audits

The Contractor will be paid all inclusive fixed time rates as follows

	STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract a day is defined as 7.5 hours of work exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees contract period: \$1,070,280.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed ** outside

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>) at cost, without any allowance for profit and administrative overhead in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive, and with the other provisions of the directive referring to "travellers" rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any re-location of resources required to satisfy its contractual obligations.

A. travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref No. N° de réf. du client
47419-177158

Amend No. - N° de la modif.
006
File No. N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref No - N° de réf. du client
47419-177158

Amend No. - N° de la modif.
006
File No - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)
STREAM # 3: Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5 Option Year 2 (April 1, 2021 to March 31, 2022)		
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Purchasing Office and
Contract Services
Contrats et Services

Purchasing Office - Bureau des achats
Services Procurement-Instruments Management
Division Approvisionnement de services-Location
des instruments
Flaming 54 - 11 rue Laurier
101 Place du Portage III
Ottawa
Quebec
K1A 0N1

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

Contract No. N° du contrat
1741-277-57001-20
Client Reference No. N° de référence du client
1741-277-57001-20
Requester Reference No. N° de la demande
1741-277-57001-20

22 mai 2016

Comments Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Name of Client - Nom du client
1741-277-57001-20
1741-277-57001-20
1741-277-57001-20
1741-277-57001-20
Operating div. Supplier & Associates Supplier & Associates

Title Sujet 1741-277-57001-20	
Contract No. N° du contrat 1741-277-57001-20	Amendment No. N° Modif (R)
Client Reference No. N° de référence du client 1741-277-57001-20	Date 2016-05-22
Requester Reference No. N° de la demande 1741-277-57001-20	
Folio No. N° de dossier 1741-277-57001-20	CCC No./N° CCC FMS No./N° FMS
Financial Codes Code(s) Financier(s)	GST/HST TPS/TVH
FOB/FAB Destination	
GST/HST TPS/TVH Duty Droits	
Destination of Goods Services and Construction Destination des biens services et construction Canada Border Services Agency 455 North Street Road Vancouver BC V6C 3K1 Canada (2016-05-22)	
Agency des services frontalières du Canada 455 rue North Street Vancouver BC V6C 3K1 Canada (2016-05-22)	
Invoice Original and two copies to be sent to Facture Envoyer l'original et deux copies à 1741-277-57001-20	
Address Enquiries to: Adresse toutes questions à 1741-277-57001-20	
Telephone No. N° de téléphone 1741-277-57001-20	FAX No. N° de FAX 1741-277-57001-20
Increase (Decrease) Augmentation (Diminution) 1741-277-57001-20	
Revised estimated cost Coût révisé estimé 1741-277-57001-20	Currency Type Devise de devise 1741-277-57001-20
For the Minister Pour le Ministre Harrison, Linda	

Contract No.	Amend. No.	By whom made	By whom made
4741B-177158/001/2Q	003	0112q	
Client Ref. No. For the ref. no. change	File No. For the contract	CCC Ref. No.	Ref. No. For the
4741B-177158	0112q 4741B-177158		

This amendment is raised to add resources to the contract for Stream 3

- - Stream 3 – Project Manager/Leader
- and
- Stream 3 – Project Manager/Leader

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable

All deliverables are F O B Destination and Canadian Customs Duty included and GST/HST extra where applicable

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under the Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

Contract No. N/A contract
 47419-177158/001/ZQ
 Client Ref. No. For this request only
 47419-177158

Agency Ref. No. for this request
 0112q,47419-177158

Buyer ID: 47419-177158
 0112q
 CCL Ref. No. N/A
 n's No. N/A

10 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.1 Contract Period 1 Award to March 31 2018	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.2 Contract Period 2 April 1 2018 to March 31 2019	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.3 Contract Period 3 April 1 2019 to March 31 2020
Resource Category	Resource Name			
1	Contract Period: Contract Award until March 31 2020			
a	Partner Managing Director			
b	Project Manager/Leads			
c	Project Manager/Leads			
d	Project Manager/Leads			
e	Project Manager/Leads			
f	Senior Auditor			
g	Senior Auditor			
h	Senior Auditor			
i	Senior Auditor			
j	Analyst			
k	Auditor			
l	Auditor			

For the purpose of this Contract a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$749,196.00

1. Total Estimated Contract Period: \$749,196.00

Contract No. N/A, contract
47419-177158/001/ZQ
Client Ref. No. For this report only
47419-177158

April 1st, 2020 to March 31, 2021
File No. N/A, no document
0112q, 47419-177158

Buyer ID: 47419-177158
0112q
OCL No. N/A, no document
r/s No. N/A, no document

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1 Internal Audit Services		ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	→
4b	Project Manager/Leader	→
4b	Project Manager/Leader	→
4b	Project Manager/Leader	→
4b	Project Manager/Leader	→
4b	Project Manager/Leader	→
4c	Senior Auditor	→
4c	Senior Auditor	→
4c	Senior Auditor	→
4c	Senior Auditor	→
4c	Senior Auditor	→
4d	Auditor	→
4d	Auditor	→
4d	Auditor	→
4d	Auditor	→

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1 Internal Audit Services		ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	→
5b	Project Manager/Leader	→
5b	Project Manager/Leader	→
5b	Project Manager/Leader	→
5b	Project Manager/Leader	→
5b	Project Manager/Leader	→
5c	Senior Auditor	→
5c	Senior Auditor	→
5c	Senior Auditor	→
5c	Senior Auditor	→
5d	Auditor	→
5d	Auditor	→
5d	Auditor	→

Contract No. B-3-19-0104
 47419-177158/001/20
 Client Ref. No. for this report only (optional)
 47419-177158

Audit No. B-3-19-0104
 File No. B-3-19-0104
 0112q, 47419-177158

Date of this report
 0112q
 N/A

Stream 3 – Information Technology and Systems Audits

A- Contract Period (From date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

10 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 Information Technology and Systems Audit		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A 1 Contract Period 1 Award to March 31, 2018	A 2 Contract Period 2 April 1, 2018 to March 31, 2019	A 3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period - Contract Award until March 31, 2020			
a	Partner/Managing Director			
b	Project Manager/Leader			
c	Project Manager/Leader			
d	Project Manager/Leader			
e	Project Manager/Leader			
f	Project Manager/Leader			
g	Senior Auditor			
h	Senior Auditor			
i	Auditor			
j	Auditor			

For the purpose of this contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be pro-rated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$321,064.00

2. Total Estimated Contract Period: \$321,064.00

Contract No. N/A, contract
47419-177158/001/ZQ
Client Ref. No. N/A, contract
47419-177158

Agreement No. 001 to 001/001
File No. N/A, contract
01-29-47419-177158

Buyer ID N/A, contract
01129
CCL No. N/A, contract No. N/A

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021,

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner Managing Director	→
4b	Project Manager Senior	→
4b	Project Manager Senior	→
4b	Project Manager Senior	→
4b	Project Manager Senior	→
4b	Project Manager Senior	→
4b	Project Manager Senior	→
4c	Senior Auditor	→
4c	Senior Auditor	→
4d	Auditor	→
4d	Auditor	→

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021)	
5a	Partner Managing Director	→
5b	Project Manager Senior	→
5b	Project Manager Senior	→
5b	Project Manager Senior	→
5b	Project Manager Senior	→
5b	Project Manager Senior	→
5b	Project Manager Senior	→
5c	Senior Auditor	→
5c	Senior Auditor	→
5d	Auditor	→
5d	Auditor	→

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED



Title Sujet		Type of Submission	
Contract No. N° du contrat		Amendment No. N° Modif	
Client Reference No. N° de référence du client		Date	
Request Reference No. N° de la demande			
File No. N° du dossier	CCC No./N° CCC	FMS No./N° FMS	VME
Financial Codes Code(s) financier(s)			QST/MS TPS/TVM

[Handwritten signature]

Signed
2018

FORM 1042		Foreign Income Tax Return	
For the calendar year ending		1987	
U.S. TIN		Foreign TIN	
000000000		000000000	
Name of the foreign person		Duty Credits	
(b)(1) (b)(2)		(b)(1) (b)(2)	
Description of Goods, Services, and Construction			
Description of the goods, services, and construction			
Canada Border Services Agency			
444 North Street, Room 1000			
Ottawa, Ontario K1P 5A5			
Canada 123 456 789			
Agency for the Development of the Atlantic			
444 North Street, Room 1000			
Ottawa, Ontario K1P 5A5			

[illegible]

Harrison, Linda Digitally signed by Harrison, Linda
 DN: cn=Linda Harrison, o=Harrison, c=US

Contract No.
47419-177158/001/ZQ
Client Ref. No. PC des ref. du client
47419-177158

Amend. No. N° de modif.
004
File No. N° du dossier
0112q 47419-177158

Buyer Code Code acheteur
0112q
CSC No. N° de la taxe
N/A

This amendment is issued to:

- 1) Add funds for travel to the contract and to add the related clauses to the contract
- 2) Add a resource to the contract for Stream 1 Andre Bolduc as Project Manager/Leader for Stream 1

- Delete Section 7.5.2 Canada's Total Liability Cumulative Total of all authorized TAs and replace with:

7.5.2 Canada's Total Liability Cumulative Total of all authorized TAs

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$1 170 280 00. Customs duties are included and the Applicable Taxes are extra
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum
 1. when it is 75 percent committed, or
 2. four (4) months before the Contract expiry date, or
 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1 TA subject to a limitation of Expenditurewhichever comes first
- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability

- Delete in its entirety Annex B, Basis of Payment and Replace with:

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable:

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra where applicable

Contract No. N/A contract
47419-177158/001/ZQ
Contract No. for this request only
47419-177158

Amendment No. 004
File No. N/A for contract
0112q-47419-177158

Buyer ID 0112q
CCL No. N/A
Contract No. N/A

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{hours worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under the Contract.

10 Professional Fees

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

Stream 1 – Internal Audit Services

The Contractor will be paid all-inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A 1 Contract Period 1 Award to March 31 2018	A 2 Contract Period 2 April 1 2018 to March 31 2019	A 3 Contract Period 3 April 1 2019 to March 31 2020
1	Contract Period: Contract Award until March 31 2020			
a	Partner Managing Director			
b	Principal Manager 1 hour			
c	Principal Manager 1 hour			
d	Principal Manager 1 hour			
e	Principal Manager 1 hour			
f	Principal Manager 1 hour			
g	Senior Auditor			
h	Senior Auditor			
i	Senior Auditor			
j	Senior Auditor			
k	Analyst			
l	Analyst			
m	Auxiliary			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees for Stream 1: \$749,198.00

Contract No. N.C. contract
47419-177158/001/ZQ
Client Ref. No. For the ref. by client
47419-177158

And the Project No.
004
File No. N.C. the document
0112q-47419-177158

Buyer ID N.C. the client
0112q
CCL No. N.C. the client
N.C. the client

Stream 3 – Information Technology and Systems Audits

The Contractor will be paid all inclusive fixed time rates as follows

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.1 Contract Period 1 Award to March 31, 2018	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.2 Contract Period 2 April 1 2018 to March 31, 2019	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$) A.3 Contract Period 3 April 1 2019 to March 31, 2020
Resource Category	Resource Name			
1	Contract Period Contract Award until March 31, 2020			
5	Partner Managing Director			
10	Project Management			
15	Project Management			
20	Project Management			
25	Project Management			
30	Project Management			
35	Project Management			
40	Project Management			
45	Project Management			
50	Project Management			
55	Project Management			
60	Project Management			
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835	Project Management			
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945	Project Management			
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970	Project Management			
975	Project Management			
980	Project Management			
985	Project Management			
990	Project Management			
995	Project Management			
1000	Project Management			

For the purpose of this Contract a day is defined as 8 hours of work, exclusive of the breaks. Payment will be made for days and/or worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees for Stream 3: \$321,084.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses "reasonably and properly incurred in the performance of the Work done, delivered or performed" outside the National Capital Region (NCR) defined in the National Capital Act, R.S.C. 1985, c. N-4, available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>) at cost, without any allowance for profit and administrative overhead, in accordance with the meal and private vehicle expenses provided in Appendices B, C, and D of the National Council Travel Directive, and with the other provisions of the directive referring to "travellers" rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

47419-177158/001/20
 Chem Ref No. 47419-177158
 47419-177158

004
 File No. 47419-177158
 0112q

0112q
 QCC 47419-177158

4c	Senior Auditor
4d	Auditor
4d	Auditor

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1 Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED


Purchasing Office - Bureau des achats

Service Procurement - Bureau des achats
 Division Approvisionnement de services-Construction
 11 Laurier St. 3^e étage
 1100 - Place du Portage II
 Québec
 Québec
 K1A 0S5

**CONTRACT AMENDMENT
 MODIFICATION AU CONTRAT**

The Vendor/Firm hereby accepts the modification of the contract as stated in the attached document.
 Le document est par la présente accepté sans réserve.

The Vendor/Firm hereby accepts the modification of the contract as stated in the attached document.
 Le document est par la présente accepté sans réserve.
 Date: 02/25/2010
 Signature: [Signature]
 Name: [Name]
 Title: [Title]

Comments - Commentaires

**Vendor/Firm Name and Address
 Raison sociale et adresse du
 fournisseur de l'entreprise**

Supplier - Fournisseur: [Name]
 [Address]
 [City]
 [Province]
 [Country]
 Operating as: [Name]

Title Sujet INTERNAL MIDL PROFESSIONAL	
Contract No. N° du contrat 123456789	Amendment No. N° Modif 1
Client Reference No. - N° de référence du client 123456789	Date 12/25/2010
Requisition Reference No. N° de la demande 123456789	
File No. N° de dossier 011/01123456789	CCC No./N° CCC FMS No./N° VME [Blank]
Financial Codes Code(s) financier(s) [Blank]	
GST/HST TPS/TVH [Blank]	
FOB/FAB Destination GST/HST TPS/TVH Duty/Droits Included/Inclus [Blank]	
Destination of Goods, Services, and Construction Destination des biens, services et construction Canada Border Services Agency 155 North River Road, Annex Tower B 1 st Floor Ottawa, ON K1A 0H5	
Address of the Vendor/Firm in Canada [Blank] [Blank] [Blank] [Blank] [Blank]	
Invoices - Original and two copies to be sent to Factures - Envoyer l'original et deux copies à CANADIAN BORDER SERVICES AGENCY 2511 McGill College 105 R.R. 1 Ottawa, ON K1A 0H5 [Blank] [Blank] [Blank]	
Address Enquiries to - Adresse toutes questions à [Blank]	Buyer Id - Id de l'acheteur [Blank]
Telephone No. - N° de téléphone [Blank]	FAX No. - N° de FAX [Blank]
Increase/Decrease - Augmentation (Diminution) [Blank]	
Revised estimated cost Coût révisé estimé \$1,400,416.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda Digitally signed by Linda Harrison Date: 2010.12.25 15:25:44 -0500	

Contract No
47419-177158-001-ZO
Client Ref No N° de réf. du client
47419-177158

Award No N° de la marché
005
File No N° du dossier
0112q.47419-177158

Buyer ID Id de l'acheteur
0112q
L.C.N.: M. E. C. FMS No. M. JME

This amendment is raised to

- Change the Project Authority contact information
 - Delete in its entirety article 7.5.2 Project Authority and replace with

7.5.2 Project Authority

The Project Authority for the Contract is

Marianne Thoun
Director Internal Audit Division
Canada Border Services Agency / Government of Canada
191 Laurier Avenue, Ottawa, Ontario K1A 0L8
Tel: (613) 948-3148
Email: marianne.thoun@cbsa-asfc.gc.ca

- Change Annex A Statement of Work
 - Delete in its entirety article 10.0 Work Location and replace with

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 191 Laurier Avenue, Ottawa, Ontario where the files are located

- Add resources to the contract

Stream 1

Jocelyne Lafrenière - Stream 1 – Project Manager/Leader
Victor Mburashimana – Stream 1 – Senior Auditor
Ehsan Torkaman – Stream 1 – Change from Auditor to Senior Auditor
• Willem Duquette – Stream 1 – Auditor

Stream 3

• Claude L. Arvisee – Stream 3 – Senior Auditor
• Victor Mburashimana – Stream 3 – Senior Auditor
• Willem Duquette – Stream 3 – Auditor
• Davy Kamen – Stream 3 – Auditor
• François Pion – Stream 3 – Auditor
• Ehsan Torkaman – Stream 3 – Auditor

- Delete in its entirety Annex B, Basis of Payment and Replace with.

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable

Contract No. N° du contrat
47419-177158-001 ZQ
Client Ref No. N° de réf. du client
47419-177158

Alert No. N° de la notice
005
File No. N° du dossier
0112q.47419-177158

Buyer ID N° de l'acheteur
0112q
JC No. M. C.C. FMS No. M. VME

All deliverables are F.O.B. Destination and Canadian Customs Duty included and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. N° du contrat
47419-177158/001 ZQ
Client Ref No N° de réf. du client
47419-177158

Aviset No N° de la modification
005
File No N° du dossier
0112q.47419-177158

Buyer ID ID de l'acheteur
0112q
...C No M DCC FMS No M VME

1.0 Professional Fees

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract for Work performed in accordance with the Contract the Contractor will be paid as specified below

Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

Contract No. N° du contrat
47419-177158-001 ZQ
Client Ref No N° de réf. du client
47419-177158

Avises No N° de la modification
005
Fic No N° du dossier
0112q.47419-177158

Buyer ID ID de l'acheteur
0112q
C No M DCC FMS No M VME

Stream 3 – Information Technology and Systems Audits

The Contractor will be paid all inclusive fixed time rates as follows.

STREAM # 3 - Information Technology and Systems Audit			QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31 2018	A.2 Contract Period 2 April 1 2018 to March 31 2019	A.3 Contract Period 3 April 1 2019 to March 31 2020
§	Contract Period – Contract Award until March 31 2020				
1a	Partner Managing Director				
1b	Project Manager Leader				
1b	Project Manager Leader				
1b	Project Manager Leader				
1b	Project Manager Leader				
1b	Project Manager Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract a day is defined as 7.5 hours of work exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees contract period: \$1,070,280.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed "outside the National Capital Region (NCR) defined in the National Capital Act, R.S.C., 1985, c. N-4.

Contract No. N du contrat
47419-177158:001 ZQ
Client Ref No N de réf. du client
47419-177158

Avis No N de la modification
005
File No N du dossier
011zq.47419-177158

Buyer ID ID de l'acheteur
011zq
JC No N DCC FMS No N VME

available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/j4-4/>) at cost without any allowance for profit and administrative overhead in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive and with the other provisions of the directive referring to "travellers" rather than those referring to "employees"

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations

All travel must have the prior authorization of the Project Authority

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit

Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services

STREAM # 1. Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. N du contrat
47419-177158/001/QO
Client Ref No N de réf. du client
47419-177158

Arrest No N de l'arrest
005
Fic No N du dossier
0112q.47419-177158

Buyer ID ID de l'acheteur
0112q
JC No N DCC FMS No N VME

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)
STREAM # 1 Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner Managing Director	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Auditor	
5d	Auditor	
5d	Auditor	

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)
STREAM # 3. Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner Managing Director	
4b	Project Manager Leader	
4b	Project Manager Leader	
4b	Project Manager Leader	
4b	Project Manager Leader	
4b	Project Manager Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. N. O. initial
47419-177158:001ZQ
Date Rel. N. O. de rel. O. client
47419-177158

Annex No. N. O. de l'annexe
005
File No. de l'annexe
0112q 47419-177158

Buyer ID: ID de l'acheteur
0112q
L.C. No. N. O. C.C. FMS No. N. O. VME

4d	Auditor	Victor Mburashumana	\$ 650.00
----	---------	---------------------	-----------

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)
STREAM # 3: Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
6	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner Managing Director	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Type Sujet		INTERNET APPLICATION ASSURANCES	
Contract No	N° du contrat	Amendment No	N° Modif
1	2	3	4
Client Reference No	N° de référence du Client	Date	
5	6	7	8
Request/Ref Reference No.	N° de la demande		
9	10		
F 10 No	N° de glissement	CCC No./N° CCC	FMS No./N° VME
11	12	13	14
Financial Codes			
Code(s) financier(s)			

[illegible]

OS FAMS	
Information	
OS FAMS TP&TVM	Duty Days
Included In/Out	
Destination of Goods, Services, and Construction	
Destination des biens, services et construction	
Canada Border Services Agency	
151 North River Road, Lower Level B	
1 st Floor	
Phone: (514) 943-1111	
Agence des services frontaliers du Canada	
155 rue North River, Lower Level B, 1 ^{re} étage	
Phone: (514) 943-1111	

Comments Commentaires

09-000000 Original and two copies to be sent to
 09-000000 Sawyer Original and four copies to
 09-000000 C. A. ALA FOR MR. SERRAVALLO MONTY
 09-000000 21-17368-220000
 09-000000 JUS RU SICILIA
 09-000000 MONTE MI
 09-000000 09-000000
 09-000000 BSA 01"
 09-000000 09-000000

Vendor Firm Name and Address
Raison sociale et adresse du
fournisseur de l'entrepreneur

Στοιχεία Αποστολής FAX: αναχώρηση του
 BA για Βιέννη
 € 1100,00
 Φαέρης
 ΔΕΛΑ Α
 € 200,00

©Copyright 2012 by Southern & Atlantic Sales & Associates

Address Enquiries to		Adressez toutes questions à		Buyer No		Id de l'acheteur	
E		L		1722			
Telephone No				N° de téléphone			
FAX No.				N° de FAX			
Increase (Decrease)				Augmentation (Diminution)			
Revised estimated cost				Currency Type			
Cost revised estimated				Genre de devise			
\$1 700 111 40				A22			
For the Minister				Pour le Ministre			

Contract No.
47419-177158/001/20
Contract No. 47419-177158

Addl. No. 001
Addl. No. 0112q
0112q 47419-177158

Buyer ID: 1046740000
0112q
0112q 47419-177158

This amendment is raised to add a new resource to the contract

- Project Manager for Stream 1 and Stream 3, and
- Auditor for Stream 1

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable:

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

47419-177158/00' ZQ
47419-177158

0112q
0112q 47419-177158

0112q
0112q 47419-177158

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A 1 Contract Period 1 Award to March 31 2019	A 2 Contract Period 2 April 1 2019 to March 31 2020	A 3 Contract Period 3 April 1 2020 to March 31 2021
1	Contract Period - Contract Award until March 31 2020			
1a	Partner Manager 2 full time or			
1b	Project Manager leader			
1b	Project Manager leader			
1b	Project Manager leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work exclusive of meal breaks. Payments will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$749,196.00

1. Total Estimated Contract Period: \$749,196.00.

Contract No. 47419-177158
 Contract Title: Internal Audit Services
 Contract Value: \$1,771,580

Contract No. 47419-177158
 Contract Title: Internal Audit Services
 Contract Value: \$1,771,580

Contract No. 47419-177158
 Contract Title: Internal Audit Services
 Contract Value: \$1,771,580

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1 Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner Managing Director	
4b	Project Manager - Auditor	
4b	Project Manager - Auditor	
4b	Project Manager - Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1 Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
6	Option Year 2 (April 1, 2021 to March 31, 2022)	
6a	Partner Managing Director	
6b	Project Manager - Auditor	
6b	Project Manager - Auditor	
6b	Project Manager - Auditor	
6c	Senior Auditor	
6c	Senior Auditor	
6c	Senior Auditor	
6d	Auditor	
6d	Auditor	
6d	Auditor	
6d	Auditor	

47419-177158/001/20
Client Ref. No. for Request for Proposal
47419-177158

0112q
File No. for Request for Proposal
0112q-47419-177158

0112q
0112q-47419-177158

Stream 3 - Information Technology and Systems Audits

A- Contract Period (From date of Contract Award to March 31, 2020)

During the period of the Contract for Work performed in accordance with the Contract the Contractor will be paid as specified below:

10 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 3 Information Technology and Systems Audit		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A.1 Contract Period 1 April 1, 2018 to March 31, 2019	A.2 Contract Period 2 April 1, 2019 to March 31, 2020	A.3 Contract Period 3 April 1, 2020 to March 31, 2021
1	Contract Period - Contract Award until March 31, 2020			
1a	Interim Managing Director			
b	Project Manager			
b	Project Manager			
b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
d	Auditor			
1d	Auditor			

For the purpose of this Contract a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$321,064.00

2. Total Estimated Contract Period: \$321,064.00

Contract No. 47419-177158/001/2Q
 47419-177158/001/2Q
 Client Ref. No. 47419-177158/001/2Q
 47419-177158

Amend No. 01129
 Amend No. 01129
 Amend No. 01129
 01129 47419-177158

Project ID: 47419-177158
 01129
 CCC No. 47419-177158/001/2Q

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Project Management Director	
4b	Project Manager Leader	
4b	Project Manager Leader	
4b	Project Manager Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Project Management Director	
5b	Project Manager Leader	
5b	Project Manager Leader	
5b	Project Manager Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS UNCHANGED.

Printout

Wednesday, 28 Jan 2010 12:49 PM



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats
Services Procurement - Services d'achat
Division Approvisionnement de services-division
des services

1000 Avenue du Centre
Ottawa, Ontario K1H 8L9

Site: 1000

Site: 1000

Site: 1000

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

Contract No. N° du contrat
The contract is hereby amended as follows:
Le contrat est modifié de la façon suivante:

Handwritten signature: Mark Laguerre
Handwritten date: Dec 2007

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Sarasin & Associates LLP, consultants inc
1000 Avenue du Centre
Ottawa, Ontario
K1H 8L9
Purchasing at: Sarasin & Associates Sarasin & Associates

Title - Sujet INTERNET AU M. PROFESSIONNELS		Amendment No. - N° Modif 1
Contract No. - N° du contrat 1000		Date 1000
Client Reference No. - N° de référence du client 1000		Requester Reference No. - N° de la demande 1000
File No. - N° de dossier 1000	CCG No./N° CCG 1000	FMS No./N° VME 1000
Financial Codes Codes financiers		GST/HST TPS/TVH
FOB - F.A.B.		
GST/HST - TPS/TVH	Duty - Droits	
Description of Goods, Services and Construction Description des biens, services et construction		
Invoice - Original and two copies to be sent to Factures - Envoyer l'original et deux copies à CANADA BORDER SERVICES AGENCY 1000 (C.I.A.) 1000 (C.I.A.) 1000 (C.I.A.) 1000 (C.I.A.) 1000 (C.I.A.)		
Address Enquiries to - Adresser toutes questions à: Harrison, Linda		Buyer Id - Id de l'acheteur 0100
Telephone No. - N° de téléphone 1000	FAX No. - N° de FAX 1000	
Increase (Decrease) - Augmentation (Diminution) 1000		
Revised estimated cost Coût révisé estimé 1000		Currency Type - Genre de devise CAD
For the Signature - Pour la signature Harrison, Linda		

Canada

Contract No.
47419-177158/001/ZQ
Contract No. / N° de ref. du client
47419-177158

Amend. No. / N° de la modif.
002
File No. / N° de dossier
0112q 47419-177158

Buyer ID / ID de l'acheteur
0112q
CCT No. / N° de la CCT
47419-177158

This amendment is required to add/change resources to the contract

- Project Manager for Stream 1 and
- Senior Auditor for Stream 1

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination and Canadian Customs Duty included and GST/HST as applicable.

Definition of a Day/Pro rata: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

Contract No. 47419-177158
 Contract No. 47419-177158

File No. 47419-177158
 File No. 47419-177158

Contract No. 47419-177158
 Contract No. 47419-177158

1.0 Professional Fees

The Contractor will be paid all inclusive fixed fees rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A.1 Contract Period 1 Award to March 31 2018	A.2 Contract Period 2 April 1 2018 to March 31 2019	A.3 Contract Period 3 April 1 2019 to March 31 2020
1	Contract Period Contract Award until March 31 2020			
a	Executive Director			
b	Project Manager Leader			
b	Project Manager Leader			
b	Project Manager Leader			
b	Project Manager Leader			
c	Senior Auditor			
c	Senior Auditor			
c	Senior Auditor			
d	Auditor			
d	Auditor			
1d	Auditor			

For the purpose of this Contract a day is defined as 7.5 hours of work exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave statutory holidays and sick leave. If time worked is more or less than a day the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$749 196.00

1. Total Estimated Contract Period: \$749 196.00

Contract No. 47419-177158-001-ZQ
 Contract Title: Internal Audit Services
 Contract No. 47419-177158

Contract No. 47419-177158
 Contract Title: Internal Audit Services
 Contract No. 47419-177158

Contract No. 47419-177158
 Contract Title: Internal Audit Services
 Contract No. 47419-177158

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1 Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Assistant	
4d	Assistant	
4d	Assistant	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1 Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Assistant	
5d	Assistant	
5d	Assistant	

Vendor Name:
47419-177158-001-ZQ
Contract Number:
47419-177158

Contract Awarded:
Contract Number:
Q112q 47419-177158

Contract Date:
Q112q
Contract Number:

Stream 3 - Information Technology and Systems Audits

A- Contract Period (From date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all-inclusive fixed time rates as follows

STREAM # 3 Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category		A 1 Contract Period 1 Award to March 31 2019	A 2 Contract Period 2 April 1 2019 to March 31 2019	A 3 Contract Period 3 April 1 2019 to March 31 2020
Contract Period: Contract Award until March 31 2020				
a	Partner Managing Director			
b	Project Manager leader			
b	Project Manager leader			
b	Project Manager leader			
c	Senior Auditor			
c	Senior Auditor			
d	Auditor			
d	Auditor			

For the purpose of this Contract a day is defined as 7.5 hours of work exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave statutory holidays and sick leave. If time worked is more or less than a day the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$321,084.00

2. Total Estimated Contract Period: \$321,084.00

Contract Number
47419-177158-001-ZQ
Contract Value
47419-177158

Contract Description
47419-177158-001-ZQ
Contract Value
47419-177158

Contract Value
0112q
Contract Value
0112q

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	



Purchasing Office - Bureau des achats.
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St. 11 rue Laurier
1101 Place du Portage 111
Lafontaine
Quebec
K1A 0S5

Samson & Associates C/PAC consultation Inc
85, rue Victoria
Châteauguay
Quebec
H8X2A3
Canada
Operating as: Samson & Associates/Samson & Associates

Contract No.
47419-177158/001/2Q
Client Ref. No. N° de réf. du client
47419-177158

And. No. - N° de la modif.
006
File No. N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

This amendment is raised to

- Add resource to the contract

Stream 1
- " " Senior Auditor

- Delete in its entirety Annex B, Basis of Payment and Replace with.

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable

A=deliverables are F O B Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable

Definition of a Day/Proration A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

A=proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract

Contract No. - N° du contrat
47419-177158/001/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

1.0 Professional Fees

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract the Contractor will be paid as specified below

Stream 1 – Internal Audit Services

The Contractor will be paid all inclusive fixed time rates as follows.

	STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (In Cdn \$)
	Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

Stream 3 – Information Technology and Systems Audits

The Contractor will be paid all inclusive fixed time rates as follows

	STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees contract period: \$1,070,280.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed ** outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4).

Contract No. - N° du contrat
47419-177158/001/2Q
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
006
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

available on the Justice Website (<http://laws.justice.gc.ca/eng/acts/N-4/>), at cost, without any allowance for profit and administrative overhead in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive, and with the other provisions of the directive referring to "travellers" rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021) STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

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B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 3: Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

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4d	Auditor
4d	Auditor

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)
STREAM # 3. Information Technology and Systems Audit

STREAM # 3: Information Technology and Systems Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
8	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Purchasing Office - Bureau des achats:
Services Procurement Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté le Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes et sur toute feuille ci-annexée, au(x) prix indiqué(s).

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du
fournisseur/de l'entrepreneur

Samson & Associés CPA/Consultation Inc
85, rue Victoria
Gatineau
Quebec
J8X2A3
Canada
Operating as: Samson & Associés/Samson & Associates

Title - Sujet INTERNAL AUDIT PROFESSIONAL S	
Contract No. - N° du contrat 47419-177158/001/ZQ	Date 2017-03-03
Client Reference No. - N° de référence du client 1000327158	
Requisition No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Code(s) Code(s) financier(s) CC / IO number: 1400-20000 Fund: 2001 Functional Area: 80101 HST	GST/HST TPS/TVH <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
F O B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction, Destination - des biens, services et construction. Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2F7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (873) 469-4802 ()	FAX No. - N° de FAX (819) 956-2675
Total Estimated Cost - Coût total estimatif \$1,209,416.40	Currency Type - Devise CAD
For the Minister - Pour le Ministre 	

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The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

7.1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

7.1.1 Task Authorization

A. The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

B. With respect to the Work mentioned under paragraph A of this clause,

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions, authorized and issued in accordance with this clause and only to the extent designated in the authorized TA,
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A, and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

C. TA Authority and Limit

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 Applicable Taxes extra. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

D. The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability: Cumulative Total of all authorized TAs), not being exceeded.

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E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor's in the Contractors ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number 47419-177158/B each with a total estimated cost based on the following proportions:

Managing proportional basis of selection

Stream 1:

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

Stream 3:

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Gant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions, within + or - 10% of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including:
 - the details of the activities or revised activities to be performed;
 - a description of the deliverables or revised deliverables to be submitted; and
 - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable.
- the Contract security requirements applicable to the task or revised task
- the Contract basis (bases) of payment applicable to the task or revised task, and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

G. Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

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- 1 the total estimated cost proposed for performing the task or, as applicable, revised task
- 2 a breakdown of that cost in accordance with Annex B. Basis of Payment specified in the Contract, and
- 3 for each resource proposed by the Contractor for the performance of the Work required:
 - the name of the proposed resource;
 - the resume of the proposed resource; and
 - a demonstration that the proposed resource meets the Contract security requirements.

H. TA Authorization

1. The TA Authority will authorize the TA based on:
 - o the request submitted to the Contractor pursuant to paragraph F of this clause,
 - o the Contractor's response received submitted pursuant to paragraph G of this clause and
 - o the agreed total estimated cost for performing the task or, as applicable, revised task.
2. The TA Authority will authorize the TA provided each resource proposed by the Contractor for the performance of the Work required, meets all the requirements specified under paragraph G.3 of this clause.
3. The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

I. Minimum Work Guarantee - All the Work - Authorized TAs

1. "Maximum Contract Value" means the sum specified in Contract clause 7.8.2 (Canada's Total Liability - Cumulative Total of all authorized TAs, and "Minimum Contract Value" means a fixed amount of \$5,000.00.
2. Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph I.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority.
3. In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.
4. Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

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J. Periodic Usage Reports - Contracts with TAs

1 The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract

2 No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs J 3 and J 4 of this clause in the order they are presented. Where at the end of a reporting period no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority

The reporting periods are defined as follows.

1st quarter April 1 to June 30;
2nd quarter July 1 to September 30
3rd quarter October 1 to December 31, and
4th quarter January 1 to March 31

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J 3 and J 4 of this clause is provided in Annex E

3 For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form
- the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision starting with revision 1, then 2, etc
- the TA revision number;
- the date the revision to the task was authorized;
- the authorized increase or decrease (Applicable Taxes extra);
- the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision;
- the total cost incurred for the task (as last revised, as applicable) Applicable Taxes extra;
- the total cost incurred and invoiced for the task (as last revised, as applicable), Applicable Taxes extra;
- the total amount of Applicable Taxes invoiced
- the total amount paid, Applicable Taxes included;
- the start and completion date of the task (as last revised, as applicable) and
- the active status (i.e. the percentage of the work completed) of the task (as last revised as applicable) with an explanation (as applicable).

4 For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented.

- the sum (Applicable Taxes extra) specified in clause 7.6.2. Canada's Total Liability, Cumulative Total of all Authorized TAs, as last amended;

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- o the total cost incurred for all authorized tasks inclusive of any revisions. Applicable Taxes extra;
- o the total cost incurred and invoiced for all authorized tasks inclusive of any revisions. Applicable Taxes extra
- o the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions, and
- o the total amount paid for all authorized tasks inclusive of any revisions. Applicable Taxes extra.

7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsei.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

7.2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information, apply to and form part of the Contract.

7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract. Refer to Annex B.

7.3 Security Requirement

- 1 The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET** with approved Document safeguarding at the level of **SECRET** issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
- 2 The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS, CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD, PWGSC.
- 3 Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
- 4 Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.

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- 5 The Contractor/Offoror must comply with the provisions of the.
- a. Security Requirements Check List and security guide (if applicable), attached at Annex C
 - b. *Industrial Security Manual* (Latest Edition).

7.4 Term of Contract

7.4.1 Period of the Contract

The period of the Contract is from contract award to March 31 2020 inclusive

7.4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority and will be evidenced for administrative purposes only, through a contract amendment.

7.5 Authorities

7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Linda Harrison
Supply Specialist
Public Works and Government Services Canada
Acquisitions Branch
Professional Services Procurement Directorate
11 Laurier Ave. Gatineau, Quebec
Tel: 873-469-4802 Facsimile: 819-997-2229
Email: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

7.5.2 Project Authority

The Project Authority for the Contract is:

Marianne Thoun
A/Director Internal Audit Division
Canada Border Services Agency / Government of Canada
171 Slater Street, Ottawa, K1A 0L8
Tel: (613) 941 7454
Email: marianne.thoun@cbsa-asfc.gc.ca

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The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

7.5.3 Contractor's Representative

CPA Auditeur, CA, CIA, CISA
Partner, Audit and Advisory Services
Samson & Associates
85 Victoria Street,
Gatineau (QC)
Tel: 813-447-0814
Fax: 819-595-9094
E-mail: info@samson.ca

7.6 Payment

7.6.1 Basis of Payment

7.6.1.1 Authorized TA

Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B, as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized in writing, by the Contracting Authority before their incorporation into the Work.

Or

TA subject to a Limitation of Expenditure

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA, as determined in accordance with the basis of payment cost elements, in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in

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Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum.

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first.

If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$1,070,280.00. Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
 - 1. when it is 75 percent committed, or
 - 2. four (4) months before the Contract expiry date, or
 - 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,

whichever comes first.

- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.3 Method of Payment

One or several of the following methods of payment will form part of the authorized TA.

a) Single Payment (H1000C)

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

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b. all such documents have been verified by Canada;

c. the Work delivered has been accepted by Canada.

b) Milestone Payments with no hold back (H3010C)

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

a. an accurate and complete claim for payment using PWGSC-TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;

b. all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives;

c. all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada

c) Monthly Payments

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if:

a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,

b. all such documents have been verified by Canada,

c. the Work performed has been accepted by Canada

7.6.4 SACC Manual Clauses

7.6.4.1 Discretionary Audit

C0705C (2010-01-11) Discretionary Audit.

7.7 Invoicing Instructions

7.7.1

1. An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed

2. Each invoice must be supported by:

- a) a copy of time sheets to support the time claimed,
- b) a copy of the release document and any other documents as specified in the Contract,
- c) a copy of the invoices, receipt, vouchers for all direct expenses, travel and living expenses and
- d) a copy of the monthly progress report.

3. Invoices must be distributed as follows

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- a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,
- b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract

7.8 Certifications

7.8.1 Compliance

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (A.I.E.E.) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the A.I.E.E. must remain valid during the entire period of the Contract. If the A.I.E.E. becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined by the laws in force in Ontario.

7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information;
- (c) the general conditions 2035 (2016-04-04) General Conditions - Higher Complexity - Services,
- (d) Annex A, Statement of Work,
- (e) Annex B, Basis of Payment,
- (f) Annex C Security Requirements Check List;
- (g) the signed Task Authorizations, Annex D), and
- (i) the Contractor's bid dated December 12, 2016

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ANNEX A, STATEMENT OF WORK

1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required.

**Stream 1: Internal Audit Services, and
Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The internal audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The IBS Internal Auditing Standards for the Government of Canada requires departmental internal audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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4.0 DESCRIPTION OF RESOURCE CATEGORIES

Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of or content leading to draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

5.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

Note: When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicc.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>.

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to

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describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained, supported by resumes and any necessary supporting documentation.

5.1 Stream 1. Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The range of activities under this work-stream could include

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

Minimum Mandatory Qualifications and Experience for the Resource Categories

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream

Partner/Managing Director

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
 - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit

Project Manager/Leader

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
 - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit

Senior Auditor

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP
- AND
- A Bachelor's degree from a recognized university* (see note below) with a specialization in accounting, commerce, business administration, public administration

*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicc.ca/415/credential-assessment-services.canada>

AND

- Experience
 - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

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Auditor

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP; OR
 - A Bachelor's degree from a recognized university* (see note above) with a specialization in accounting, commerce, business administration, public administration.

AND

- Experience
 - Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years

5.2 Stream 3: Information Technology and Systems Audits

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following

- Information technology security;
- Business continuity planning/preparedness.
- Information management policy compliance,
- Systems under development;
- Service management;
- Information technology strategic plans.
- Governance processes related to information technology
- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- IT general controls.
- Internal control on financial systems, and
- System life cycle technical and organizational development.

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following

- Data extraction and basic and advanced data analyses,
- Technical configuration of audit software
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations

Minimum Mandatory Qualifications and Experience for the Resource Categories:

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream

Partner/Managing Director

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, C.A., Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP).

AND

- Experience
 - Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

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Project Manager/Leader

- Education/Professional Qualifications.
 - Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP
- AND
- Experience.
 - Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years

Senior Auditor

- Education/Professional Qualifications.
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP;
- AND
- Experience.
 - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

Auditor

- Education/Professional Qualifications.
 - Degree/Diploma from a recognized university or college (see note above)
- AND
- Experience.
 - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems

6.0 TASKS

Streams 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following:

a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include:
 - Performing research related to the audit universe and risks,
 - Assisting in consultations
 - Conducting the risk assessment on the audit universe
 - Prioritizing the audit universe based on the risk assessment,
 - Assisting in the determination of audit projects for the future,
 - Participating in the development of preliminary audit objectives and scope
 - Participating in the costing of the internal audits in the risk-based audit plans, and
 - Assisting in writing the risk-based audit plan and related documents.

b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit.
- Identifying, assessing, discussing and documenting risks.
- Drafting the Terms of Reference in consultation with the audit team, including identification of scope, objectives, criteria, sampling strategy, timing and resource requirements,
- Establishing the audit tests and procedures,
- Researching, developing and recommending various audit techniques,
- Evaluating and recommending alternative methods of achieving audit objectives;

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- o Identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks
- o Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies frameworks, acts, policies, and directives in order to accurately develop the planning examination phase document and tasks.
- o Liaising, coordinating and working with the current CBSA audit team.
- o Properly documenting minutes and decisions of meetings
- o Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility, and
- o Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the IIA standards

c) CONDUCT PHASE - EXAMINATION TASKS

- o Performing audit related work as and when requested by the Project Authority as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement.
- o Gathering sufficient, relevant, reliable and appropriate evidence.
- o Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives.
- o Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- o Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit
- o Leading and attending meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts, federal public service representatives and contract resources in both official languages as required.
- o Liaising, coordinating and working with CBSA internal resources;
- o Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings, and
- o Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks

NOTE: in addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

d) REPORTING PHASE - REPORTING TASKS

- o Preparing for and conducting debriefings with auditees.
- o Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings.
- o Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- o Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees: a turnaround time of two weeks will be required for auditees to provide comments to the audit team;
- o Disposing of comments received from Internal Audit Division management and client
- o All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report.
- o Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and
- o Review and provide advice on the adequacy of the Management Action Plans.

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e) QUALITY ASSURANCE TASKS

- o Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria;
- o Reviewing the supporting material (e.g. audit working papers, substantiation binders etc.) and communication products for the all phases of an audit engagement;
- o Providing assurance that sufficient, reliable, and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports;
- o Validating the appropriateness of audit recommendations for all significant findings;
- o Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- o Reviewing the draft audit report and commenting on structure, tone, balance, logical flow etc.

7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor, for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams and under the supervision of internal audit staff.

8.0 CLIENT SUPPORT

Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

9.0 DELIVERABLES and ASSOCIATED SCHEDULE

Stream 1 and 3: Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
MILESTONE 1: Planning Phase Delivery of planning documentation No later than eighteen weeks after the launch of the audit. Estimate only: 40% of effort	<ul style="list-style-type: none"> • Interview notes or summary of meetings; • Entity Profile; • Risk Assessment; • Terms of Reference; • Audit Program; and • Disposition table disposing of comments as a result of quality assurance work or discussions with the client.
MILESTONE 2: Examination Phase No later than ten weeks after Milestone 1 Estimate only: 50% of effort	<ul style="list-style-type: none"> • Audit test and analysis sheets; • Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations; and • Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase.

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Milestones	Deliverables
MILESTONE 3: Reporting Phase No later than twenty weeks after Milestone 2 Estimate only 10% of effort	<ul style="list-style-type: none">▪ Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers)▪ Management Letter, if required; and▪ Disposition table(s) of quality assurance and auditee comments on the draft audit reports
Quality Assurance	<ul style="list-style-type: none">▪ Quality Assurance Checklist▪ Comments on the draft audit report

Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority and /or the Technical Authority
- CBSA will be responsible for any required translation
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system, and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 171 Slater St. Ottawa, Ontario, where the files are located.

11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B, Basis of Payment for Treasury Board Guidelines.

12.0 GOVERNMENT FURNISHED EQUIPMENT

An office desk, PC, and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the work will be provided by CBSA IAPED. Blackberries will not be provided.

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ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable

A. deliverables are F O B. Destination and Canadian Customs Duty included and GST/HST extra, where applicable

Definition of a Day/Proration A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below:

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1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1Contract Period 1 Award to March 31, 2018	A.2Contract Period 2 April 1,2018 to March 31, 2019	A.3Contract Period 3 April 1,2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed day rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$749,196.00

2. Total Estimated Contract Period: \$749,196.00.

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B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

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Stream 3 – Information Technology and Systems Audits

A- Contract Period (From date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows

	STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$321,084.00

2. Total Estimated Contract Period: \$321,084.00

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B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

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ANNEX C, SECURITY REQUIREMENTS CHECK LIST
See attached.

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ANNEX D, TASK AUTHORIZATION FORM

Contract Number		At STEP 1 a enter the resulting contract number
Task Authorization (TA) Number		Instructions to the TA Authority: Enter the number here.
Contractor's Name and Address		
Instructions to the TA Authority: Enter the name and address here.		
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions.		\$ _____ Instructions to the TA Authority: Enter the amount here.
TA Revisions Previously Authorized (if applicable)		
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc.). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed.		
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
New TA Revision (if applicable)		
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.		
TA Revision Number _____ Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra) \$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
Total Estimated Cost of Task (Applicable Taxes extra) after this revision	\$ _____ Instructions to the TA Authority: Enter the amount here, as applicable.	
Contract Security Requirements (as applicable)		

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This task includes security requirements At STEP 1 a) check the applicable boxes

☐ No

☐ Yes Refer to the Security Requirements Checklist (SRCL) annex of the Contract

Remarks. At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter "N/A"

Required Work

Instructions to the TA Authority The content of sections A, B, C and D below must be in accordance with the Contract To view the instructions for Section A, click on the hyperlink.

SECTION A – Task Description of the Work Required [Instructions for Section A](#)

SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

SECTION D- Applicable Method of Payment [Instructions for Section D](#)

Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature _____

Date _____

Name of PWGSC Contracting Authority -
Nom de l'autorité contractante de TPSGC

Signature _____

Date _____

Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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Signature _____

Date _____

Instructions to the TA Authority for SECTION A -Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A.

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted; and
- c) completion dates for the major activities and/or submission dates for the deliverables

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed;
- c) description of the revised deliverables to be submitted; and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

At STEP 1 a)

- ☑ If only one TA basis of payment clause is inserted in the resulting contract in Section B, enter the following:

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause:

- ☐ " Firm Unit Price of \$_____ ensure to insert here the same amount as indicated in the clause per _____ complete by inserting the same text as included in the clause requested in Section A above"

For the Firm Lot Price TA clause, insert the following:

- ☐ " Firm Lot Price of \$_____ Instructions to the TA Authority: insert the amount."

For the TA subject to a limitation of expenditure clause, insert the following:

- ☐ "Limitation of Expenditure of \$_____ Instructions to the TA Authority: insert the amount."

- ☑ If more than one TA basis of payment clause is inserted in the resulting contract in Section B, insert one check box for each one and insert instructions as per the example below to the TA Authority for completing section B at step 3

EXAMPLE 1 - Commercial professional services (consultation) Firm Lot Price TA clause (for professional fees) and TA subject to a limitation of expenditure clause (for authorized travel and living expenses)

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$_____ for the professional fees identified in Section C below

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☐ Limitation of Expenditure of \$ _____ for the authorized travel and living expenses identified in Section C below

EXAMPLE 2 Commercial professional services (training): Firm unit price TA clause containing 3 distinct firm unit prices: one for workshop delivery; two for cancellation of previously requested workshop delivery (es.) plus TA subject to a limitation of expenditure clause for professional fees only for required workshop material updating work, plus TA subject to a limitation of expenditure (for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop)

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Unit Price of \$ _____ the amount that the contracting authority would insert here at step 1 a; would be the same as indicated in the Firm Unit Price TA clause of the resulting contract, per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$ _____ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$ _____ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$ _____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$ _____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days

Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.

At STEP 1 a, when firm lot price and (or) limitation of expenditure is (are) inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows (text in purple are instructions for the contractor and TA Authority for step 3)

1.0 Professional Fees Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

Total Estimated Cost of Professional Fees: \$ _____ Instructions to the TA Authority: insert the amount.

2.0 Authorized travel and living expenses

Instructions to the TA Authority: insert the details of the authorized travel plan.

Total Estimated Cost of Authorized travel and living: \$ _____ Instructions to the TA Authority: insert the amount.

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Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment

At STEP 1a, if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B):

Milestone Payments - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITIES TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.

At STEP 1a, if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example: the Firm Lot Price basis of payment (for professional fees) and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B):

"Instructions to TA Authority" when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).

☐ Milestone Payments for professional fees only

☐ Schedule of Milestone

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITIES TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	(Specify)	(Specify)	\$_____ (enter the applicable amount)
2	(Specify)	(Specify)	\$_____ (enter the applicable amount)

☐ Monthly payments for authorized travel and living expenses only

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ANNEX E, PERIODIC USAGE REPORTS – CONTRACT WITH TAS

Summary of all Authorized TAs

Canada's Total Liability All TAs	Total Estimated Cost Authorized in all TAs, GST/HST extra	Total Cost Incurred GST/HST extra All TAs	Total Cost Invoiced, GST/HST extra
\$0 00	\$0 00	\$0 00	\$0 00



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division: Approvisionnement de services-Gestion
des instruments
11 Laurier St / 11, rue Laurier
11CL, Place du Portage III
Gatineau
Quebec
K1A 0S3

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless
otherwise indicated, all other terms and conditions of
the contract remain the same.

Ce document est par la présente modifié: sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment. *David Prime Partner*
Le fournisseur/entrepreneur accepte la présente
modification en accusé réception.

Signature *[Signature]* Date *Aug 3/10*
Name/Title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prévoir de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P 5H9
Canada
Operating as: Inters | BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158:002/ZQ	Amendment No. - N° Modif 005
Client Reference No. - N° de référence du client 1000327158	Date 20 8-07-03
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° du dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. <input type="checkbox"/> Excluded	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Telephone No. - N° de téléphone (613) 292-8644 ()	Buyer Id - Id de l'acheteur 01 zq
FAX No. - N° de FAX () -	
Increase (Decrease) - Augmentation (Diminution) \$100,000.00	
Cost revised estimate \$664,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda	
Digitally signed by Harrison, Linda Date: 2018.07.03 09:29:33 -04'00'	

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This amendment is raised to:

1. Add funds for travel to the contract and add the related clauses to the contract;
2. Remove Danika Fu from the contract.

- **Delete Section 7.6.1 Canada's Total Liability - Cumulative Total of all authorized TAs and replace with:**

7.6.1 Canada's Total Liability - Cumulative Total of all authorized TAs

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$599,484.00. Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
 1. when it is 75 percent committed, or
 2. four (4) months before the Contract expiry date, or
 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1, TA subject to a Limitation of Expenditure,whichever comes first.
- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable:

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

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Definition of a Day/Proration. A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

A. proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows.

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
	Resource Category	A1 Contract Period 1 Award to March 31, 2018	A2 Contract Period 2 April 1, 2018 to March 31, 2019	A3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and

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sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work

Concerning the requirements to travel described in Section 11.0 of the Statement of Work in Annex A, the Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work done, delivered or performed ** outside the National Capital Region (NCR) defined in the National Capital Act (R.S.C., 1985, c. N-4), available on the Justice Website (http://laws.justice.gc.ca/eng/acts/N_4/), at cost, without any allowance for profit and administrative overhead in accordance with the meal and private vehicle expenses provided in Appendices B, C and D of the National Joint Council Travel Directive and with the other provisions of the directive referring to "travellers" rather than those referring to "employees".

Canada will not accept travel and living expenses that may need to be incurred by the Contractor for any relocation of resources required to satisfy its contractual obligations.

All travel must have the prior authorization of the Project Authority.

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Total Estimated Cost of Authorized Travel and Living Expenses: \$100,000.00.

3. Total Estimated Contract Period: \$ 599,464.00

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B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4 Option Year 1 (April 1, 2020 to March 31, 2021)		
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5 Option Year 2 (April 1, 2021 to March 31, 2022)		
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

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Client Ref No. N° de réf. du client
47419-177158

Amel. No. N° de la modif.
004
Fée No. N° du dossier
011Zq 47419-177158

Buyer ID Id de l'acheteur
011Zq
CCC No./N° CCC FMS No./N° VME

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats.
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
1^{er} Et., Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended unless otherwise indicated, all other terms and conditions of the contract remain the same.
Ce document est par la présente modifié, sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this amendment.

Le fournisseur/entrepreneur accepte la présente modification/en accuse réception.

 17-Dec-2018
Signature Date

Name (Use a person authorized to sign type or print)

David Prime Partner

Return signed copy forthwith

Prêtez de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
180 Kent Street
Suite 1700
Ottawa
Ontario
K1P0B6
Canada

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 007
Client Reference No. - N° de référence du client 1000327158	Date 2018-12-17
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	GST/HST TPS/TVH
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX () -
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost COUT ESTIME REVISIONNE \$664,394.32	Currency Type - Genre de devise CAD
Harrison, Linda Digitally signed by Harrison, Linda Date: 2018.12.17 14:23:58 -0500	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amt. No. - N° de la modif.
007
File No. - N° du dossier
0112q.47419-177158

Buyer ID - Id de l'acheteur
0112q
CCC No./N° CCC FMS No./N° VME

This amendment is raised to:

- Change the address of the supplier
Delete in its entirety article 7.5.3 Contractor's Representative and replace with:

7.5.3. Contractor's Representative

BDO Canada LLP
180 Kent St., 17th Floor
Ottawa, On K1P 0B6
Tel: (613) 237-9331, Ext:
Fax: (613) 237-9779

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

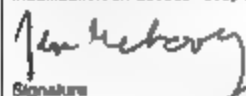
Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St / 11, rue Laurier
1101, Place du Portage 111
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless
otherwise indicated, all other terms and conditions of
the contract remain the same.
Ce document est par la présente modifié, sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment.

Le fournisseur/entrepreneur accepte la présente
modification/en accuse réception.



Oct. 23, 2018

Signature

Name, title of person authorized to sign (type or print)

John Gilhooly Senior Manager

Return signed copy to: (type or print)

Prérez de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
180 Kent Street
Suite 1700
Ottawa
Ontario
K1P0B6
Canada

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177.58/002/ZQ	Amendment No. - N° Modif 006
Client Reference No. - N° de référence du client 1000327158	Date 2018-10-22
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Code(s) financier(s) GST/HST TPS/TVH	
F.O.B. - F.A.B.	
GST/HST - TPS/TVH Included / Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX () -
Increase (Decrease) - Augmentation (Diminution)	
Revised estimated cost Coût révisé estimé \$664,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda <small>Digitally signed by Harrison, Linda Date: 2018.10.23 09:10:04 -0400</small>	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. de client
47419-177158

Amend. No. - N° de la modif.
006
File No. - N° de dossier
011zq.47419-177158

Buyer ID - ID de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to:

- Change the Project Authority contact information
 - Delete in its entirety article and replace with:

7.5.2. Project Authority

The Project Authority for the Contract is:

Marianne Thoun
Director Internal Audit Division
Canada Border Services Agency / Government of Canada
191 Laurier Avenue, Ottawa, Ontario K1A 0L8
Tel: (613) 948-3148
Email: marianne.thoun@cbsa-asfc.gc.ca

- Change to Annex A - Statement of Work.
 - Delete in its entirety article 10.0 Work Location and replace with:

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 191 Laurier Avenue, Ottawa, Ontario where the files are located.

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
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Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats
Services Procurement-Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5


CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié, sauf indication contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this

Le fournisseur/entrepreneur accepte la présente
modification/en accuse réception


Signature _____ Date 3, 1, 17

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith


Prérez de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address

Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P5H9
Canada
Operating as: Inters BDO

Title - Sujet ANNUAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 001
Client Reference No. - N° de référence du client 1000327.58	2017-09-13
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Code(s) financier(s) GST/MST TPS/TVH	
F.O.B. - F.A.B. Destination	
GST/MST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7	
Address Enquiries to: - Adresse toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (873) 469-4802 ()	FAX No. - N° de FAX (819) 936-2675
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimé \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre 	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
001
File No. - N° d. dossier
011zq 47419-177158

Buyer ID - Id du fournisseur
D11zq
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add a new resource:

* Auditor

Delete in its entirety Annex B, Basis of Payment and
Replace with:

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat
47419-177158/002/20
Client Ref. No. - N° de réf. du client
47419-177158

Ampl. No. - N° de la modification
File No. - N° du dossier
0112q.47419-177158

Buyer ID - ID du fournisseur
0112q
COC No./N° COC - FMS No./N° FMS

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES			QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A1 Contract Period 1 Award to March 31, 2018	A2 Contract Period 2 April 1, 2018 to March 31, 2019	A3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period - Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modif.
File No. - N° du dossier
0112q.47419-177158

Buyer ID - id de l'acheteur
0112q
CCC No./N° CCC FMS No./N° FME

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
11C1, Place du Portage III
Ottawa
Québec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended; unless
otherwise indicated, all other terms and conditions of
the contract remain the same.
Ce document est par la présente modifié; sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment. *David Prince Partner*
Le fournisseur/entrepreneur accepte la présente
modification/accuse réception.

Signature *[Signature]* Date *Nov 30/17*
Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prête de retourner une copie dûment signée immédiatement

Comments - Commentaires

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P5H9

Operating as: Interis BDO

Title - Sujet 0112q 47419-177158	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 002
Client Reference No. - N° de référence du client 1000327158	Date 2017-11-21
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 0112q 47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s)	
GST/HST TPS/TVH	
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH	Duty - Droits
Included - Inclus	
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vankar Tower B, 17th Floor Ottawa, ON K1A 0L5	
Agence des services frontaliers du Canada 355 rue North River, Vankar Tour B, 17e étage	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Telephone No. - N° de téléphone (873) 469-4802 ()	FAX No. - N° de FAX (819) 956-2675
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimé \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre <i>[Signature]</i>	

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amdt. No. - N° de la modif.
002
File No. - N° du dossier
011zq.47419-177158

Buyer ID - ID du Facteur
011zq
CCC No./N° CCC - FMS No./N° VME

This amendment is raised to add new resources:

- | | |
|----|------------------------|
| 1. | Project Manager/Leader |
| 2. | Project Manager/Leader |
| 3. | Auditor |
| 4. | Auditor |

DELETE in its entirety Annex B, Basis of Payment and
REPLACE with

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

Overnight Work

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
47419-177158

Amend. No. - N° de la modification
File No. - N° du dossier
011zq 47419-177158

Buyer ID - N° de l'acheteur
D112q
CCC No./N° CCC - PMS No./N° VME

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows:

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
Resource Category	Resource Name	A1 Contract Period 1 Award to March 31, 2018	A2 Contract Period 2 April 1, 2018 to March 31, 2019	A3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amend. No. N° de la modif.
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended; unless
otherwise indicated, all other terms and conditions of
the contract remain the same.

Ce document est par la présente modifié, sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The vendor/Firm hereby accepts/acknowledges this
amendment. *John Githody, Senior manager*
Le fournisseur/entrepreneur accepte la présente
modification/en accuse réception.

John Githody Jan 31, 2018
Signature

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prévoir de retourner une copie dûment signée immédiatement

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P5H9
Canada
Operating as: Interis BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 003
Client Reference No. - N° de référence du client [REDACTED]	Date 2018-01-30
Requisition Reference No. - N° de la demande 47419-177158	
CCC No./N° CCG - FMS No./N° VME 011zq 47419-177158	
Financial Codes Code(s) financier(s) TP5/TVH	
F.O.B. - F.A.B. [REDACTED]	
Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 335 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 335 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7, Canada	
Address Enquiries to: - Adressez toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX () -
Increase (Decrease) - Augmentation (Diminution) [REDACTED]	
Revised estimated cost Coût révisé estimé \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda Digitally signed by Harrison, Linda Date: 2018.01.31 07:51:25 -05'00'	

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amd. No. N° de la modif.
003
File No. N° du dossier
011zq.47419-177158

Buyer ID. Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

This amendment is raised

- 1 To change the contact information for the Contracting Authority; and
- 2 To change a resource, Brandon Bignell, from Auditor to Project Leader

- **Delete in its entirety Article 7.5.1. Contracting Authority, and**

Replace with:

7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Linda Harrison
Supply Specialist
Acquisitions Branch / Services & Technology Acquisition Management Sector (STAMS)
Public Services and Procurement Canada (PSPC) / Government of Canada
Les Terrasses de la Chaudière
10 Wellington St., 5th floor
Gatineau, QC K1A 0S5
Email: linda.harrison@lpspc-pwsc.gc.ca / Tel: 613-292-8644

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

- **Delete in its entirety Annex B, Basis of Payment and**
Replace with:

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref. No. - N° de réf. du client
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Amd. No. - N° de la modif.
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011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows

	STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A1 Contract Period 1 Award to March 31, 2018	A2 Contract Period 2 April 1, 2018 to March 31, 2019	A3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Ampl. No. - N° de la modification
File No. N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC - FMS No./N° VME

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services Canada

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division: Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended unless otherwise indicated, all other terms and conditions of the contract remain the same.

Ce document est par la présente modifié, sauf indication contraire, les modalités du contrat demeurent les mêmes.

The vendor/Firm hereby accepts/acknowledges this amendment. *Dau & Prime Partner*
Le fournisseur/l'entrepreneur accepte la présente modification en la recevant.

[Signature] *May 8/18*
Signature Date
Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prête de retourner une copie dûment signée immédiatement

Comments - Commentaires

Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P 5H9

Operating as: Interis BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/002/ZQ	Amendment No. - N° Modif 004
Client Reference No. - N° de référence du client 1000327158	Date 2018-05-04
Requisition Reference No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Codes Code(s) financier(s) GST/HST TPS/TVH	
F.O.B. - F.A.B. [REDACTED]	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction. Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, [REDACTED] Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to; Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2E7 [REDACTED]	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Buyer Id - Id de l'acheteur 0.1zq	
Telephone No. - N° de téléphone (613) 292-8644 ()	FAX No. - N° de FAX () -
Increase (Decrease) - Augmentation (Diminution) [REDACTED]	
Revised estimated cost Coût révisé estimé \$564,394.32	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre Harrison, Linda <small>Digitally signed by Harrison, Linda Date: 2018.05.04 09:51:30 -04'00'</small>	

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
004
File No. N° du dossier
0112q.47419-177158

Buyer ID N° de l'acheteur
0112q
CCC No./N° CCC FMS No./N° VME

This amendment is raised

- 1 To change a resource, from Senior Auditor to Project Manager/Leader
- **Delete in its entirety Annex B, Basis of Payment and Replace with:**

ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

Contract No. - N° du contrat
47419-177158/002/ZQ
 Client Ref. No. - N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
004
 File No. - N° du dossier
011zq 47419-177158

Buyer ID - Id de l'acheteur
011zq
 CCC No./N° CCC File No./N° VME

STREAM 1 - INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows.

STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A1 Contract Period 1 Award to March 31, 2018	A2 Contract Period 2 April 1, 2018 to March 31, 2019	A3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked, with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amd. No. N° de la modif.
004
File No. N° du dossier
011zq.47419-177158

Buyer ID - Id. de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref No N° de réf. du client
47419-177158

Ampl. No. - N° de la modif
004
File No. N° du dossier
0112q.47419-177158

Buyer ID Id de l'acheteur
0112q
CCC No./N° CCC FMS No./N° VME

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
6	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5b		
5b		
5b		
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office - Bureau des achats
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11 rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté le Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

BDO CANADA LLP
275 Slater Street
20th Floor
Ottawa
Ontario
K1P 6H9
Canada
Operating as: Interis | BDO

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/0027Q	Date 2017-03-03
Client Reference No. - N° de référence du client 1000327158	
Requisition No. - N° de la demande 47419-177158	
File No. - N° de dossier 0112q.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Code(s) Code(s) financier(s) CC / IO number: 1400-20000 Fund: 2001 Functional Area: 80101 HST	
GST/HST TPS/TVH <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2F F.TAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y2F7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	
Buyer Id - Id de l'acheteur 0112q	
Telephone No. - N° de téléphone (873) 469-4802 ()	FAX No. - N° de FAX (819) 956-2675
Total Estimated Cost - Coût total estimatif \$564,394.32	Currency Type - Devise CAD
For the Minister - Pour le Ministre 	

Contract No. / N° du contrat
47419-177158/002/ZQ
Client Ref. No. / N° de réf. du client
47419-177158

Amd. No. - N° de la modification
File No. - N° du dossier
011zq.47419-177158

Buyer ID / ID de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

7.1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

7.1.1 Task Authorization

A. The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

B. With respect to the Work mentioned under paragraph A of this clause:

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA) inclusive of any revisions, authorized and issued in accordance with this clause and only to the extent designated in the authorized TA;
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause;
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense;
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A, and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

C. TA Authority and Limit

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 (Applicable Taxes extra). Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

D. The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability, Cumulative Total of all authorized TAs), not being exceeded.

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amnt. No. N° de la modification
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor s in the Contractors' ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number 47419-177158/B each with a total estimated cost based on the following proportions:

Managing proportional basis of selection

Stream 1.

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

Stream 3:

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Grant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions, within + or - 10% of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including:
 - the details of the activities or revised activities to be performed;
 - a description of the deliverables or revised deliverables to be submitted; and
 - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- the Contract security requirements applicable to the task or revised task;
- the Contract basis (bases) of payment applicable to the task or revised task; and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

G. Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

Contract No. - N° du contrat
47419-177158/002/ZQ
Client Ref No. - N° de réf. du client
47419-177158

Amd. No. - N° de la modif.
File No. - N° du dossier
011zq.47419-177158

Buyer ID - ID de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

- 1 the total estimated cost proposed for performing the task or, as applicable revised task
- 2 a breakdown of that cost in accordance with Annex B, Basis of Payment specified in the Contract, and
- 3 for each resource proposed by the Contractor for the performance of the Work required
the name of the proposed resource,
the resume of the proposed resource, and
a demonstration that the proposed resource meets the Contract security requirements

H. TA Authorization

- 1 The TA Authority will authorize the TA based on:
 - o the request submitted to the Contractor pursuant to paragraph F of this clause
 - o the Contractor's response received submitted pursuant to paragraph G of this clause, and
 - o the agreed total estimated cost for performing the task or, as applicable, revised task
- 2 The TA Authority will authorize the TA provided each resource proposed by the Contractor, for the performance of the Work required, meets all the requirements specified under paragraph G.3 of this clause.
- 3 The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

I. Minimum Work Guarantee - All the Work - Authorized TAs

- 1 "Maximum Contract Value" means the sum specified in Contract clause 7.6.2 (Canada's Total Liability Cumulative Total of all authorized TAs, and "Minimum Contract Value" means a fixed amount of \$5,000.00
- 2 Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or at Canada's option to pay the Contractor at the end of the Contract in accordance with paragraph 1.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value unless an increase is authorized in writing by the Contracting Authority
- 3 In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada
- 4 Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

Contract No. N° du contrat
47419-177158/002/ZQ
Client Ref. No. N° de réf. du client
47419-177158

Amend. No. N° de la modif.
File No. - N° du dossier
011zq.47419-177158

Buyer ID - Id de l'acheteur
011zq
CCC No./N° CCC FMS No./N° VME

J. Periodic Usage Reports - Contracts with TAs

1 The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract

2 No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing in an electronic spreadsheet (such as MSOffice Excel) the data elements specified in paragraphs J 3 and J 4 of this clause in the order they are presented. Where at the end of a reporting period no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority

The reporting periods are defined as follows

1st quarter April 1 to June 30,
2nd quarter July 1 to September 30,
3rd quarter October 1 to December 31, and
4th quarter January 1 to March 31

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J 3 and J 4 of this clause is provided in Annex E

3 For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- o the TA number appearing on the TA form;
- o the date the task was authorized appearing on the TA form
- o the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form,
- o the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
- o the TA revision number;
- o the date the revision to the task was authorized
- o the authorized increase or decrease (Applicable Taxes extra)
- o the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision.
- o the total cost incurred for the task (as last revised as applicable), Applicable Taxes extra;
- o the total cost incurred and invoiced for the task (as last revised, as applicable) Applicable Taxes extra;
- o the total amount of Applicable Taxes invoiced;
- o the total amount paid, Applicable Taxes included;
- o the start and completion date of the task (as last revised as applicable); and
- o the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable)

4. For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- o the sum (Applicable Taxes extra) specified in clause 7.6.2, Canada's Total Liability Cumulative Total of all Authorized TAs, as last amended;

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- the total cost incurred for all authorized tasks inclusive of any revisions, Applicable Taxes extra
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, Applicable Taxes extra;
- the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions, and
- the total amount paid for all authorized tasks inclusive of any revisions, Applicable Taxes extra

7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

7.2.1 General Conditions

2035 (2016-04-04) General Conditions - Higher Complexity - Services, apply to and form part of the Contract

7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information, apply to and form part of the Contract

7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract. Refer to Annex B.

7.3 Security Requirement

- 1 The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET** with approved Document safeguarding at the level of **SECRET** issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
- 2 The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD, PWGSC.
- 3 Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
- 4 Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.

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- 5 The Contractor/Offeror must comply with the provisions of the
- a Security Requirements Check List and security guide (if applicable) attached at Annex C;
 - b. *Industrial Security Manual* (Latest Edition)

7.4 Term of Contract

7.4.1 Period of the Contract

The period of the Contract is from contract award to March 31, 2020 inclusive

7.4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority and will be evidenced for administrative purposes only through a contract amendment

7.5 Authorities

7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Linda Harrison
Supply Specialist
Public Works and Government Services Canada
Acquisitions Branch
Professional Services Procurement Directorate
11 Laurier Ave., Gatineau, Quebec
Tel: 873-469-4802 Fax: 819- 997-2229
Email: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority

7.5.2 Project Authority

The Project Authority for the Contract is:

Marianne Thoun
A/Director Internal Audit Division
Canada Border Services Agency / Government of Canada
171 Slater Street, Ottawa, K1A 0L8
Tel: (613) 941-7454
Email: marianne.thoun@cbsa-asfc.gc.ca

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The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

7.5.3 Contractor's Representative

BDO Canada LLP
275 Slater Street, 20th Floor
Ottawa ON K1P 5H9
Telephone: 613-237-9331
Fax: 613-237-9779
Email: info@bdo.ca

7.6 Payment

7.6.1 Basis of Payment

7.6.1.1 Authorized TA

Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B, as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized, in writing, by the Contracting Authority before their incorporation into the Work.

Or

TA subject to a Limitation of Expenditure

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA, as determined in accordance with the basis of payment cost elements, in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum.

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- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first

If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs

- A. Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$499,464.00. Customs duties are included and the Applicable Taxes are extra.
- B. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved in writing, by the Contracting Authority.
- C. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
 - 1. when it is 75 percent committed, or
 - 2. four (4) months before the Contract expiry date, or
 - 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1 TA subject to a Limitation of Expenditure,

whichever comes first.

- D. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.3 Method of Payment

One, several or all of the following methods of payment will form part of the authorized TA.

a) Single Payment (H1000C)

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b. all such documents have been verified by Canada;

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c. the Work delivered has been accepted by Canada

b) Milestone Payments with no hold back (H3010C)

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if

- a. an accurate and complete claim for payment using PWGSC-TPSGC 1111 Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b. all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives,
- c. all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

c) Monthly Payments

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b. all such documents have been verified by Canada,
- c. the Work performed has been accepted by Canada

7.6.4 SACC Manual Clauses

7.6.4.1 Discretionary Audit

C0705C (2010-01-11) Discretionary Audit.

7.7 Invoicing Instructions

7.7.1

1. An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed
2. Each invoice must be supported by
 - a) a copy of time sheets to support the time claimed,
 - b) a copy of the release document and any other documents as specified in the Contract,
 - c) a copy of the invoices receipt vouchers for all direct expenses, travel and living expenses and
 - d) a copy of the monthly progress report.
3. Invoices must be distributed as follows.

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- a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,
b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract.

7.8 Certifications

7.8.1 Compliance

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information;
- (c) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C Security Requirements Check List;
- (g) the signed Task Authorizations, Annex D); and
- (i) the Contractor's bid dated December 12, 2016.

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ANNEX A, STATEMENT OF WORK

1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires Internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required:

**Stream 1: Internal Audit Services, and
Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The Internal Audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The TBS Internal Auditing Standards for the Government of Canada requires departmental Internal Audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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4.0 DESCRIPTION OF RESOURCE CATEGORIES

Streams 1 and 3. Internal Audit Services and Information Technology and Systems Audits

4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out, or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of, or content leading to, draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

6.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

Note: When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website at the following internet link: <http://www.cicc.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to

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describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained, supported by resumes and any necessary supporting documentation.

5.1 Stream 1. Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit.

Minimum Mandatory Qualifications and Experience for the Resource Categories

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream:

Partner/Managing Director

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP
- AND
- Experience
 - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

Project Manager/Leader

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP
- AND
- Experience
 - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit.

Senior Auditor

- Educational/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND
- Experience
 - A Bachelor's degree from a recognized university* (see note below) with a specialization in accounting, commerce, business administration, public administration.

*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicic.ca/415/credential-assessment-services.canada>

AND

- Experience
 - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

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Auditor

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP OR
 - A Bachelor's degree from a recognized university* (see note above) with a specialization in accounting, commerce, business administration, public administration.

AND

- Experience
 - Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years.

5.2 Stream 3. Information Technology and Systems Audits

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;
- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- IT general controls;
- Internal control on financial systems; and
- System life cycle technical and organizational development.

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include any one of the following:

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software;
- Post implementation reviews and evaluations of audit software; and
- Management of information technology consulting services, including technology strategy development, to audit organizations.

Minimum Mandatory Qualifications and Experience for the Resource Categories*

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

Partner/Managing Director

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP).

AND

- Experience
 - Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

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Project Manager/Leader

- Education/Professional Qualifications.
 - Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP
- AND**
- Experience.
 - Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years

Senior Auditor

- Education/Professional Qualifications.
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP
- AND**
- Experience.
 - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years

Auditor

- Education/Professional Qualifications.
 - Degree/Diploma from a recognized university or college (see note above)
- AND**
- Experience.
 - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems

6.0 TASKS

Streams 1 and 3. Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following

a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include
 - Performing research related to the audit universe and risks,
 - Assisting in consultations,
 - Conducting the risk assessment on the audit universe,
 - Prioritizing the audit universe based on the risk assessment,
 - Assisting in the determination of audit projects for the future,
 - Participating in the development of preliminary audit objectives and scope
 - Participating in the costing of the internal audits in the risk-based audit plans, and
 - Assisting in writing the risk-based audit plan and related documents.

b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit,
- Identifying, assessing, discussing and documenting risks,
- Drafting the Terms of Reference, in consultation with the audit team, including identification of scope objectives, criteria, sampling strategy, timing and resource requirements,
- Establishing the audit tests and procedures,
- Researching, developing, and recommending various audit techniques,
- Evaluating and recommending alternative methods of achieving audit objectives.

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- o identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks
- o Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies frameworks, acts, policies, and directives in order to accurately develop the planning examination phase document and tasks,
- o Liaising, coordinating and working with the current CBSA audit team;
- o Properly documenting minutes and decisions of meetings,
- o Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- o Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the IIA standards.

c) CONDUCT PHASE - EXAMINATION TASKS

- o Performing audit related work as and when requested by the Project Authority as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement,
- o Gathering sufficient, relevant, reliable and appropriate evidence
- o Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives
- o Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- ✓ Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit;
- o Leading and attending meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions composed of subject matter experts, federal, public service representatives and contract resources in both official languages as required;
- o Liaising, coordinating and working with CBSA internal resources
- o Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings; and
- o Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks

****NOTE:** In addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities

d) REPORTING PHASE - REPORTING TASKS

- o Preparing for and conducting debriefings with auditees,
- o Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings
- o Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan
- o Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees, a turnaround time of two weeks will be required for auditees to provide comments to the audit team
- o Disposing of comments received from Internal Audit Division management and client
- o All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report,
- o Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review, and
- o Review and provide advice on the adequacy of the Management Action Plans.

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e) QUALITY ASSURANCE TASKS

- o Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria
- o Reviewing the supporting material (e.g. audit working papers, substantiation binders, etc.) and communication products for the all phases of an audit engagement.
- o Providing assurance that sufficient, reliable, and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports.
 Validating the appropriateness of audit recommendations for all significant findings.
 Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- o Reviewing the draft audit report and commenting on structure, tone, balance, logical flow, etc.

7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor, for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams, and under the supervision of internal audit staff.

8.0 CLIENT SUPPORT

Stream 1 and 3, Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

9.0 DELIVERABLES and ASSOCIATED SCHEDULE

Stream 1 and 3, Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
MILESTONE 1: Planning Phase Delivery of planning documentation No later than eighteen weeks after the launch of the audit Estimate only: 40% of effort	<ul style="list-style-type: none"> • Interview notes or summary of meetings, • Entity Profile, • Risk Assessment; • Terms of Reference; • Audit Program, and • Disposition table disposing of comments as a result of quality assurance work or discussions with the client
MILESTONE 2: Examination Phase No later than ten weeks after Milestone 1 Estimate only: 50% of effort	<ul style="list-style-type: none"> • Audit test and analysis sheets • Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations, and • Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase

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Milestones	Deliverables
MILESTONE 3 Reporting Phase No later than twenty weeks after Milestone 2 Estimate only 10% of effort	<ul style="list-style-type: none">▪ Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers)▪ Management Letter, if required; and▪ Disposition table(s) of quality assurance and auditee comments on the draft audit reports.
Quality Assurance	<ul style="list-style-type: none">▪ Quality Assurance Checklist▪ Comments on the draft audit report

Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority and /or the Technical Authority
- CBSA will be responsible for any required translation.
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development.

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system, and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 171 Slater St. Ottawa, Ontario, where the files are located.

11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B: Basis of Payment for Treasury Board Guidelines.

12.0 GOVERNMENT FURNISHED EQUIPMENT

An office, desk, PC, and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the work will be provided by CBSA IAPED. Blackberries will not be provided.

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ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable

All deliverables are F O B Destination, and Canadian Customs Duty included and GST/HST extra where applicable

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

STREAM 1 – INTERNAL AUDIT SERVICES

A- Contract Period (from date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

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1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows.

	STREAM # 1 INTERNAL AUDIT SERVICES		QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL- INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name	A1 Contract Period 1 Award to March 31, 2018	A2.Contract Period 2 April 1,2018 to March 31, 2019	A3.Contract Period 3 April 1,2019 to March 31 2020
1	Contract Period – Contract Award until March 31, 2020				
1a	Partner/Managing Director				
1b	Project Manager/Leader				
1b	Project Manager/Leader				
1c	Senior Auditor				
1c	Senior Auditor				
1c	Senior Auditor				
1d	Auditor				
1d	Auditor				
1d	Auditor				

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$ 499,464.00

2. Total Estimated Contract Period: \$ 499,464.00

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B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

STREAM # 1: Internal Audit Services		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
	Resource Category	Resource Name
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	
5d	Auditor	

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ANNEX C, SECURITY REQUIREMENTS CHECK LIST

See attached.

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ANNEX D, TASK AUTHORIZATION FORM

Contract Number		47419-177158/002/ZQ	
Task Authorization (TA) Number			
Contractor's Name and Address			
Instructions to the TA Authority: Enter the name and address here.			
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions.		\$	Instructions to the TA Authority: Enter the amount here.
TA Revisions Previously Authorized (if applicable)			
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc.). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
New TA Revision (if applicable)			
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.			
TA Revision Number	Authorized Increase or Decrease (Applicable Taxes extra)	\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Instructions to the TA Authority: Enter the number here, as applicable.			
Total Estimated Cost of Task (Applicable Taxes extra) after this revision:	\$	Instructions to the TA Authority: Enter the amount here, as applicable.	
Contract Security Requirements (as applicable)			

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This task includes security requirements At STEP 1 a), check the applicable boxes

☐ No

☐ Yes Refer to the Security Requirements Checklist (SRCL) annex of the Contract

Remarks: At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter "N/A"

Required Work

Instructions to the TA Authority The content of sections A, B, C and D below must be in accordance with the Contract To view the instructions for Section A, click on the hyperlink.

SECTION A – Task Description of the Work Required [Instructions for Section A](#)

SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

SECTION D- Applicable Method of Payment [Instructions for Section D](#)

Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature _____

Date _____

Name of PWGSC Contracting Authority -
Nom de l'autorité contractante de TPSGC _____

Signature _____

Date _____

Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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Signature _____

Date _____

Instructions to the TA Authority for SECTION A - Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A:

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted, and
- c) completion dates for the major activities and/or submission dates for the deliverables

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed,
- c) description of the revised deliverables to be submitted, and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

AI STEP 1 a)

- ☒ If only one TA basis of payment clause is inserted in the resulting contract, in Section B, enter the following

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause

- ☐ Firm Unit Price of \$ _____ ensure to insert here the same amount as indicated in the clause per _____ complete by inserting the same text as included in the clause requested in Section A above

For the Firm Lot Price TA clause, insert the following

- ☐ Firm Lot Price of \$ _____ Instructions to the TA Authority: insert the amount.

For the TA subject to a limitation of expenditure clause, insert the following:

- ☐ Limitation of Expenditure of \$ _____ Instructions to the TA Authority: insert the amount.

- ☐ If more than one TA basis of payment clause is inserted in the resulting contract, in Section B, insert one check box for each one and insert instructions as per the example below to the TA Authority for completing section B at step 3

EXAMPLE 1 Commercial professional services (consultation): Firm Lot Price TA clause (for professional fees) and TA subject to a limitation of expenditure clause, for authorized travel and living expenses

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$ _____ for the professional fees identified in Section C below

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☐ Limitation of Expenditure of \$_____ for the authorized travel and living expenses identified in Section C below

EXAMPLE 2 Commercial professional services (training): Firm unit price TA clause containing 3 distinct firm unit prices (one, for workshop delivery; two, for cancellation of previously requested workshop delivery fees; plus TA subject to a limitation of expenditure clause for professional fees only for required workshop material updating work; plus TA subject to a limitation of expenditure for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop).

Instructions to the TA Authority when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Unit Price of \$_____ the amount that the contracting authority would insert here at step 1 a, would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$_____ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$_____ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$_____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$_____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days

Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.

At STEP 1 a) when firm unit price and (or) limitation of expenditure is (are) inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows (text in purple are instructions for the contractor and TA Authority for step 3).

1.0 Professional Fees Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All Inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

Total Estimated Cost of Professional Fees: \$_____ Instructions to the TA Authority: insert the amount.

2.0 Authorized travel and living expenses

Instructions to the TA Authority: Insert the details of the authorized travel plan.

Total Estimated Cost of Authorized travel and living: \$_____ Instructions to the TA Authority: insert the amount.

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Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment

At STEP 1a, if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B)

Milestone Payments - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.

At STEP 1a, if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment for professional fees, and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B):

"Instructions to TA Authority" when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).

☐ Milestone Payments for professional fees only

☐ Schedule of Milestone:

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	(Specify)	(Specify)	\$_____ (enter the applicable amount)
2	(Specify)	(Specify)	\$_____ (enter the applicable amount)

☐ Monthly payments for authorized travel and living expenses only

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ANNEX E, PERIODIC USAGE REPORTS – CONTRACT WITH TAS

Summary of all Authorized TAs

Canada's Total Liability All TAs	Total Estimated Cost Authorized in all TAs, GST/HST extra	Total Cost Incurred, GST/HST extra All TAs	Total Cost Invoiced GST/HST extra
\$0.00	\$0.00	\$0.00	\$0.00

CONTRACT AMENDMENT REQUEST
DEMANDE DE MODIFICATION DE CONTRAT

Requestor's Name Nom du demandeur	Cost Centre Centre de coûts	I/O OI	WBS SRT	Funds Number Source des fonds	PS5A SSAP
CBSA-APED	400-200-00			2001	80101

Contract Number Numéro du contrat	Date of Request / Date de la demande	Current Contract value / Valeur du contrat actuel	Value of Amendment Valeur de la modification	Amendment Number Numéro de modification	Contract Expiry Date Date d'échéance du contrat
47419- 177158/003/ZO (RCGT)	2018-11-01			AMD-3	2021-2022

REASONS FOR AMENDMENT / MOTIFS DE LA MODIFICATION

- 1 Is this request to exercise an existing option period? La présente demande vise-t-elle à exercer une période d'option existante?

☐ YES / OUI ☒ NO / NON

- 2 Is the proposed amendment for additional work? La modification proposée vise-t-elle des travaux additionnels?

☐ YES / OUI ☒ NO / NON

Please explain / Prière d'expliquer

The amendment to this contract is to allow consultants assigned to projects to be able to work not only on CBSA premises but also on their premises

If yes, Please include a revised SOW hours/per diem/units and cost / Dans l'affirmative, prière d'inclure un énoncé des travaux modifié, heures/per diem/unités et coûts

- 3 What is the justification for the amendment? Quelle est la justification de la modification?

We would like to proceed with a contract amendment to allow consultants assigned to projects to be able to work not only on CBSA premises but also on their premises

- 4 Will the amendment affect the completion date? La modification aura-t-elle une incidence sur la date d'échéance?

☐ YES / OUI ☒ NO / NON

If yes, please indicate the new completion date / Dans l'affirmative, prière d'indiquer une nouvelle date d'échéance

- 5 Could this amendment have been avoided? Why? La modification aurait-elle pu être évitée? Pourquoi?

No. We no longer have the space to accommodate consultants and the contract was awarded when we occupied a different location.

- 6 Are there any risk and/or legal considerations that could arise as a result of this amendment request such as employer-employee relationship? La présente demande de modification peut-elle entraîner des risques ou des considérations juridiques, par exemple pour les relations entre l'employeur et l'employé?

☐ YES / OUI ☒ NO / NON

Please explain / Prière d'expliquer

This amendment is to change the work location as follow: Work must be performed primarily within the National Capital Region on-site at CBSA offices and at the Contractor's premises

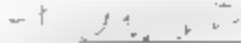

- 7 What is the likelihood of an additional amendment or follow-on contract to the same person/vendor? Describe any efforts taken to put in place long-term procurement arrangements to address similar requirements activities in future (e.g. establish standing offer contracts with options periods etc.) / Quelle est la probabilité qu'une nouvelle modification ou qu'un contrat de suivi soit accordé à la même personne ou au même vendeur? Décrivez les efforts déployés pour conclure des ententes d'acquisition à long terme pour traiter des besoins ou des activités semblables à l'avenir (p. ex. établissement d'une offre permanente, contrats avec des périodes d'option).

Unlikely

Please ensure to engage the Strategic Procurement and Contracting Operation Division early in the planning process

Prière de mobiliser la Division des approvisionnements stratégiques et des opérations liées aux marchés tôt dans le processus de planification

SIGNATURE OF THE PROJECT AUTHORITY / SIGNATURE DU CHARGÉ DE PROJET

NAME (Please print) / NOM (Lettres moulées)	SIGNATURE	DATE
		



Chinnara Hovaf
 Hovaf Hovaf Hovaf

දෙවන වරට පත්වනු ලබන
දිනපතා පුවත් පතේ සභාපති

CONTINUATION - SUITE

[illegible]

[illegible]

● 2010年10月1日施行の改正労働基準法
● 労働基準法第15条の改正

◆ 2014年11月11日 ◆

1. Name des Baus des Gebäudes	2. Anzahl der Räume und Größe des Gebäudes	3. Anzahl der Räume und Größe des Gebäudes
----------------------------------	---	---

2017年12月15日

2 L ALCOHOL W/IN 75%ALCOHOL FROM
 44' IN 44L
 2 L ALCOHOL W/IN 75%ALCOHOL FROM
 74425 IN 74425

W L ALVINSON was married on
74428 to 74431

Environ Biol Fish (2008) 81:239–249

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16	11	1					7	16	20	

D0120 Prof. Audit ACCF#31010419 - 3103207

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01. **අපගේ සහ රජයේ සේව**

490 to 1460

Harvey, Jan 10 Ontario

71 362 00 1 71 362 00

Order Fee: \$10.00 per order for 2021-2022

8. *Interpretation* *Interpretation*

[illegible]

C. 奥田(右)と山本(左)の対談の様子

Service Line 10 Details

Print Audit NCJ 159898 3010819 310320
1 575 594 00 0 1 575 490 00

50-100 | Page 1 of 10 | June 2018 | March 2019

Amendments: 10-11-08

1987-06-01

Service and Details

[illegible]

DOI: 10.1002/for

5. **Recommendations** **Additional actions**

1997-98 50-55

Service Line 10 Details

Travel 500 April 2018 March 2020	50,000.00	50,000.00
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00100 / Order 100 / Fiscal Year 2020 / March 2021

4. **Parameters:** $\beta = 0.001$

17ஆம் 00 00 முதல் காட்டும்



Le Service Royal
Sécurité Armée

Agence des services
Fédéraux du Canada

Document communiqué en vertu de la Loi sur l'accès à l'information
Document released pursuant to the Access to Information Act

Titre / Subject: Références Stock No and Description
de référence de l'association et description

CONTINUATION SUITE

Page 4

Page 4 of 4
10 2 5R

Service Line 10 Details
Option BDO Travel April 2020-March 2021
\$0 000 00 \$

31 03 22

BU

\$0.000 00

00170

Option BDO Travel April 2021-March 2022

Amendments Modifications
Item 00170 was added

Service Line 10 Details
Option BDO Travel April 2021-March 2022
\$0 000 00 \$

31 03 18

BU

\$0.000 00

00180

Travel Samson June 2018-March 2019

Amendments Modifications
Item 00180 was added

Service Line 10 Details
Travel Samson June 2018-March 2019
\$0 000 00 \$

31 03 20

BU

\$0.000 00

00190

Travel Samson April 2019-March 2020

Amendments Modifications
Item 00190 was added

Service Line 10 Details
Travel Samson April 2019-March 2020
\$0 000 00 \$

31 03 21

BU

\$0.000 00

00200

Option Samson Travel April 2020-March 2021

Amendments Modifications
Item 00200 was added

Service Line 10 Details
Option Samson Travel April 2020-March 2021
\$0 000 00 \$

31 03 22

BU

\$0.000 00

00210

Option Samson Travel April 2021-March 2022

Amendments Modifications
Item 00210 was added

Service Line 10 Details
Option Samson Travel April 2021-March 2022
\$0 000 00 \$

31 03 19

BU

\$0.000 00

00220

Travel RCGT June 2018-March 2019

Amendments Modifications
Item 00220 was added



Service Canada
Services Agence

Agence des services
financiers du Canada

Document
Document
Document

Item
Article

Reference Stock No and Description
N° de référence du numéraire et description

Service Line 10 Details
Travel RCT June 2018-March 2019
\$0.000 00 \$ 50.000 00

00230 Travel RCT April 2018-March 2020

Amendments Modifications
Item 00230 was added

Service Line 10 Details
Travel RCT April 2018-March 2020
\$0.000 00 \$ 50.000 00

00240 Option RCT Travel April 2020-March 2021

Amendments Modifications
Item 00240 was added

Service Line 10 Details
Travel RCT April 2021-March 2022
\$0.000 00 \$ 50.000 00

00250 Option RCT Travel April 2021-March 2022

Amendments Modifications
Item 00250 was added

Service Line 10 Details
Travel RCT April 2022-March 2023
\$0.000 00 \$ 50.000 00

00260 Option RCT Travel April 2022-March 2023

Amendments Modifications
Item 00260 was added

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Table with 10 columns: Item, Description, Quantity, Unit, Price, Amount, Tax, Total, and other financial details.



Public Works and
Government Services
Canada

Travaux publics et
Services gouvernementaux
Canada

Purchasing Office Bureau des achats
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St / 11, rue Laurier
11C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté le Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton Consulting Inc.
1000-116 Albert Street
Ottawa
Ontario
K1P 5G3
Canada

Title - Sujet INTERNAL AUDIT PROFESSIONALS	
Contract No. - N° du contrat 47419-177158/003/ZQ	Date 2017-03-03
Client Reference No. - N° de référence du client 1000327158	
Requisition No. - N° de la demande 47419-177158	
File No. - N° de dossier 011zq.47419-177158	CCC No./N° CCC - FMS No./N° VME
Financial Code(s) Code(s) financier(s) CC / IO number 1400-20000 Fund 2001 Functional Area 80101 HST	GST/HST TPS/TVH <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty Droits
Destination - of Goods, Services, and Construction. Destination - des biens, services et construction: Canada Border Services Agency 355 North River Road, Vanier Tower B, 17th Floor Ottawa, ON K1A 0L8 Agence des services frontaliers du Canada 355 rue North River, Vanier Tour B, 17e étage Ottawa On K1A 0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 2E ETAGE, #260-01 105, RUE MCGILL MONTREAL Quebec H2Y 2E7 Canada	
Address Enquiries to: - Adresser toutes questions à: Harrison, Linda	Buyer Id - Id de l'acheteur 011zq
Telephone No. - N° de téléphone (873) 469-4802 ()	FAX No. - N° de FAX (819) 956-2675
Total Estimated Cost - Coût total estimatif \$241,883.28	Currency Type - Devise CAD
For the Minister Pour le Ministre 	

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011zq
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The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

The Contract is not to be used for deliveries within a Comprehensive Land Claims Settlement Area (CLCSA). All requirements for delivery within a CLCSA are to be processed individually.

7.1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

7.1.1 Task Authorization

A. The work described at Annex A, Statement of Work, will be performed under the Contract on an "as and when requested basis".

B. With respect to the Work mentioned under paragraph A of this clause,

1. an obligation will come into force only when the Contractor receives a Task Authorization (TA) inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA,
2. the TA Authority and limit will be determined in accordance with paragraph C of this clause
3. the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense.
4. the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A, and
5. the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority.

C. TA Authority and Limit

The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of \$100,000.00 Applicable Taxes extra. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor.

D. The authority specified under paragraph C of this clause is granted subject to the sum specified in the Contract under clause 7.6.2 (Canada's Total Liability - Cumulative Total) of all authorized TAs, not being exceeded.

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011zq
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E. Multiple contracts

As more than one contract has been awarded for this requirement, a request to perform a task will be sent in accordance with paragraph F of this clause to one of the ranked contractor's in the Contractors' ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to another ranked contractor until a contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Canada has awarded three (3) contracts as a result of PWGSC bid solicitation number 47419-177158/B each with a total estimated cost based on the following proportions:

Managing proportional basis of selection

Stream 1

Ranked first: Samson & Associates	60%
Ranked second: BDO Canada LLP	40%

Stream 3.

Ranked first: Samson & Associates	60%
Ranked second: Raymond Chabot Grant Thornton	40%

Subject to operational requirements and on a best effort basis, Canada will attempt to respect these proportions with $\pm 10\%$ of the Contractor's proportion. The Contracting Authority and the Project Authority will conduct an annual review to determine if the proportions are being respected and Contractors will be advised of any deviations.

F. TA Process (Proportional Basis)

For each task or revision of a previously authorized task, the Project Authority will provide one of the Contractors identified above with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- the task or revised task description of the Work required, including
 - the details of the activities or revised activities to be performed;
 - a description of the deliverables or revised deliverables to be submitted; and
 - a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- the Contract security requirements applicable to the task or revised task;
- the Contract basis (bases) of payment applicable to the task or revised task; and
- the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

G. Within three (3) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum:

1. the total estimated cost proposed for performing the task or, as applicable, revised task;

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- 2 a breakdown of that cost in accordance with Annex B, Basis of Payment specified in the Contract, and,
- 3 for each resource proposed by the Contractor for the performance of the Work required:
 - the name of the proposed resource,
 - the resume of the proposed resource, and
 - a demonstration that the proposed resource meets the Contract security requirements

H. TA Authorization

1. The TA Authority will authorize the TA based on
 - o the request submitted to the Contractor pursuant to paragraph F of this clause;
 - o the Contractor's response received, submitted pursuant to paragraph G of this clause; and
 - o the agreed total estimated cost for performing the task or, as applicable, revised task
- 2 The TA Authority will authorize the TA provided each resource proposed by the Contractor, for the performance of the Work required, meets all the requirements specified under paragraph G 3 of this clause
3. The authorized TA will be issued to the Contractor by email (as an email attachment in PDF format).

I. Minimum Work Guarantee - All the Work - Authorized TAs

- 1 "Maximum Contract Value" means the sum specified in Contract clause 7.6.2 (Canada's Total Liability Cumulative Total of all authorized TAs), and "Minimum Contract Value" means a fixed amount of \$5,000.00
- 2 Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph I.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority
- 3 In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.
- 4 Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

J. Periodic Usage Reports - Contracts with TAs

- 1 The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.

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2. No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs J 3 and J 4 of this clause in the order they are presented. Where at the end of a reporting period no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;
2nd quarter: July 1 to September 30;
3rd quarter: October 1 to December 31, and
4th quarter: January 1 to March 31.

A sample MSOffice spreadsheet containing the data elements contained in paragraphs J 3 and J 4 of this clause is provided in Annex E.

3. For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- o the TA number appearing on the TA form;
- o the date the task was authorized appearing on the TA form;
- o the total estimated cost of the task (Applicable Taxes extra) before any revisions appearing on the TA form;
- o the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc.
- o the TA revision number;
- o the date the revision to the task was authorized;
- o the authorized increase or decrease (Applicable Taxes extra);
- o the total estimated cost of the task (Applicable Taxes extra) after authorization of the revision;
- o the total cost incurred for the task (as last revised, as applicable) (Applicable Taxes extra);
- o the total cost incurred and invoiced for the task (as last revised, as applicable), (Applicable Taxes extra);
- o the total amount of Applicable Taxes invoiced;
- o the total amount paid (Applicable Taxes included);
- o the start and completion date of the task (as last revised, as applicable); and
- o the active status (i.e. the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

■ For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- o the sum (Applicable Taxes extra) specified in clause 7.6.2, Canada's Total Liability, Cumulative Total of all Authorized TAs, as last amended;
- o the total cost incurred for all authorized tasks inclusive of any revisions, (Applicable Taxes extra);
- o the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, (Applicable Taxes extra);
- o the total amount of Applicable Taxes invoiced for all authorized tasks inclusive of any revisions; and
- o the total amount paid for all authorized tasks inclusive of any revisions, (Applicable Taxes extra).

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7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Causes and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

7.2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

7.2.2 Supplemental General Conditions

4007 (2010-08-16) Canada to Own Intellectual Property Rights in foreground information apply to and form part of the Contract.

7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract. Refer to Annex B.

7.3 Security Requirement

1. The Contractor/Offeror must, at all times during the performance of the Contract/Standing Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET** with approved Document safeguarding at the level of **SECRET** issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of **RELIABILITY STATUS, CONFIDENTIAL** or **SECRET** as required, granted or approved by the CISD/PWGSC.
3. Processing of PROTECTED/CLASSIFIED information electronically at the Contractor/Offeror's site is NOT permitted under this Contract/Standing Offer/Supply Arrangement.
4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.
5. The Contractor/Offeror must comply with the provisions of the
 - a. Security Requirements Check List and security guide (if applicable), attached at Annex C;
 - b. *Industrial Security Manual* (Latest Edition).

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7.4 Term of Contract

7.4.1 Period of the Contract

The period of the Contract is from contract award to March 31 2020 inclusive

7.4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority and will be evidenced for administrative purposes only, through a contract amendment.

7.5 Authorities

7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Linda Harrison
Supply Specialist
Public Works and Government Services Canada
Acquisitions Branch
Professional Services Procurement Directorate
11 Laurier Ave. Gatineau, Quebec
Tel: 873-469-4802 Facsimile: 819-997-2229
E-mail: linda.harrison@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

7.5.2 Project Authority

The Project Authority for the Contract is:

Marianne Thoun
A/Director Internal Audit Division
Canada Border Services Agency / Government of Canada
171 Slater Street, Ottawa, K1A 0L8
Tel: (613) 941-7454
Email: marianne.thoun@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

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CCG No./N° CCC FMS No./N° VME

7.5.3 Contractor's Representative

Raymond Chabot Grant Thornton
116 Albert St., Suite 1000
Ottawa, ON K1P 5G3
Tel. 613-760-3535 Fax 613-760-3530
Email: rcgt.com

7.6 Payment

7.6.1 Basis of Payment

7.6.1.1 Authorized TA

Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the authorized TA, the Contractor will be paid the firm lot price in accordance with the basis of payment in Annex B as specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been authorized, in writing, by the Contracting Authority before their incorporation into the Work.

Or

TA subject to a Limitation of Expenditure

When the basis of payment specified in a TA authorized and issued under the Contract is limitation of expenditure, the Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the authorized TA as determined in accordance with the basis of payment cost elements in Annex B, to the limitation of expenditure specified in the authorized TA.

Canada's total liability to the Contractor under the authorized TA must not exceed the limitation of expenditure specified in the authorized TA. Customs duties are included, and Applicable Taxes are extra.

No increase in the liability of Canada or in the price of the Work specified in the authorized TA resulting from any design changes, modifications or interpretations of the Work specified in the authorized TA will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been authorized, in writing, by the TA Authority before their incorporation into the Work specified in the authorized TA. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written authorization of the TA Authority. The Contractor must notify the TA Authority in writing as to the adequacy of this sum.

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the authorized TA, or
- (c) as soon as the Contractor considers that the authorized TA funds are inadequate for the completion of the Work specified in the authorized TA,

whichever comes first.

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If the notification is for inadequate authorized TA funds, the Contractor must provide to the TA Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.2 Canada's Total Liability - Cumulative Total of all authorized TAs

- A Canada's total liability to the Contractor under the Contract for all authorized TAs, inclusive of any revisions, must not exceed the sum of \$214,056.00. Customs duties are included and the Applicable Taxes are extra.
- B No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved in writing, by the Contracting Authority.
- C The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum:
 - 1. when it is 75 percent committed, or
 - 2. four (4) months before the Contract expiry date, or
 - 3. as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions, the applicable basis of payment of which is limitation of expenditure contract clause 7.6.1.1 TA subject to a Limitation of Expenditure,whichever comes first.
- D If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.3 Method of Payment

One, several or all of the following methods of payment will form part of the authorized TA.

a) Single Payment (H1000C)

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b. all such documents have been verified by Canada,
- c. the Work delivered has been accepted by Canada.

b) Milestone Payments with no hold back (H3010C)

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if:

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a an accurate and complete claim for payment using PWGSC-TPSGC 1111 Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,

b all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives,

c a work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

c) Monthly Payments

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if

a an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract.

b all such documents have been verified by Canada;

c the Work performed has been accepted by Canada.

7.6.4 SACC Manual Clauses

7.6.4.1 Discretionary Audit

C0705C (2010-01-11) Discretionary Audit

7.7 Invoicing Instructions

7.7.1

1 An invoice for a single payment or monthly payment cannot be submitted until all Work identified on the invoice is completed

2 Each invoice must be supported by

a) a copy of time sheets to support the time claimed;

b) a copy of the release document and any other documents as specified in the Contract;

c) a copy of the invoices receipt, vouchers for all direct expenses, travel and living expenses and

d) a copy of the monthly progress report.

3 invoices must be distributed as follows

a) The original and one (1) copy must be forwarded to the address shown on page 1 of the Contract for certification and payment; and,

b) One (1) copy must be forwarded to the Contracting Authority identified under the section entitled "Authorities" of the Contract

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7.8 Certifications

7.8.1 Compliance

The continuous compliance with the certifications provided by the Contractor in its bid and the ongoing cooperation in providing associated information are conditions of the Contract. Certifications are subject to verification by Canada during the entire period of the Contract. If the Contractor does not comply with any certification, fails to provide the associated information, or if it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right pursuant to the default provision of the Contract, to terminate the Contract for default.

7.8.2 Federal Contractors Program for Employment Equity - Default by the Contractor

The Contractor understands and agrees that, when an Agreement to Implement Employment Equity (AIEE) exists between the Contractor and Employment and Social Development Canada (ESDC)-Labour, the AIEE must remain valid during the entire period of the Contract. If the AIEE becomes invalid, the name of the Contractor will be added to the "FCP Limited Eligibility to Bid" list. The imposition of such a sanction by ESDC will constitute the Contractor in default as per the terms of the Contract.

7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement,
- (b) the supplemental general conditions 4007(2010-08-16) Canada to own intellectual property Rights in Foreground Information,
- (c) the general conditions 2035 (2016-04-04.) General Conditions - Higher Complexity - Services,
- (d) Annex A, Statement of Work,
- (e) Annex B, Basis of Payment,
- (f) Annex C Security Requirements Check List,
- (g) the signed Task Authorizations, Annex D), and
- (i) the Contractor's bid dated December 12, 2016

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ANNEX A, STATEMENT OF WORK

1.0 TITLE

Task Authorization contract for professional audit services to support the delivery of the Canada Border Services Agency's (CBSA) Internal Audit and Program Evaluation's Integrated Audit and Evaluation Plan. The CBSA requires internal Audit and IT and Systems Audit professionals to conduct several types of internal audit and consulting engagements to support its Internal Audit Division (IAPED).

2.0 OBJECTIVE

The CBSA's IAPED requires audit support services to assist in the delivery of assurance projects identified in its annual Integrated Audit and Evaluation Plans, as well as other assurance and advisory engagements that may be required.

The following Streams are required:

**Stream 1: Internal Audit Services, and
Stream 3: Information Technology and Systems Audits,**

to work with the CBSA's IAPED in delivering on a range of specific internal audit projects. The IAPED may request a complete team, a partial team, or a single resource expert in Internal Audit or IT Audit to conduct engagements in support of the CBSA's Internal Audit Operations.

The CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

3.0 BACKGROUND

The CBSA administers more than 90 acts, regulations, and international agreements on behalf of other federal organizations, the provinces and the territories. It carries out its responsibilities with a workforce of approximately 13,500 employees, including uniformed officers who provide services at approximately 1,200 points across Canada. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency. It conducts value-added internal audit services, which provide independent, objective and evidence-based information, assurance and advice to the CBSA's President, the Audit Committee and program management. The goal of these services is to provide oversight, insight and foresight on matters of governance, risk management and control. The internal audit operations have 20 funded positions. In 2014-15 the Audit Committee reviewed and approved 8 internal audit reports and their management action plans.

Audits include three phases: the planning phase, the execution phase and the reporting phase. Audit entities may consist of the CBSA's Branches, Directorates, or Programs. The scope of each engagement will depend on the risks that prompted the Chief Audit Executive (CAE) to plan the audit and the specific objective of the engagement. The TBS Internal Auditing Standards for the Government of Canada requires departmental Internal Audit functions to meet the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* in undertaking their internal auditing responsibilities.

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4.0 DESCRIPTION OF RESOURCE CATEGORIES

Streams 1 and 3. Internal Audit Services and Information Technology and Systems Audits

4.1 Partner/Managing Director

The Partner/Managing Director may be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. The resource negotiates the final agreement for the work on behalf of the firm. The resource supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. The resource reports progress of the project on an as needed basis and at key milestones in the life cycle. The resource meets with senior level auditees as required to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

4.2 Project Manager/Leader

The Project Manager/Leader manages the project team during the planning, research and reporting phases of the audit work. The resource ensures that resources are made available and that the project is developed and is fully implemented within the agreed time, cost and performance parameters of the Contract. The resource determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. The resource defines and documents the objectives and scope for the project. The resource identifies problems impeding successful completion of the project and proposes, develops and implements significantly new or modified approaches to solve them. The resource reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. The resource meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. The resource prepares plans, charts, tables and diagrams to assist in presenting or displaying findings and recommendations.

4.3 Senior Auditor

The Senior Auditor develops and designs approaches and programs for significant segments of projects. The resource participates in the development of the overall plan and strategy for specific projects. The resource carries out or supervises auditors in the performance of project tasks according to approved programs or plans. The resource prepares and presents project observations and recommendations to the Project Manager/Leader for approval. The resource presents observations and recommendations to the Project Authority and to auditee managers. The resource drafts and revises audit reports.

4.4 Auditor

The Auditor participates in the planning, conduct and reporting phases of projects. The resource organizes and conducts project tasks according to approved programs or plans. Under the supervision of the Senior Auditor and Project Manager/Leader, the resource drafts portions of or content leading to draft and final reports, including audit observations, conclusions and recommendations. The resource presents oral briefings and debriefings to auditee managers on assigned segments of projects.

5.0 SCOPE OF SERVICES

The scope of this Statement of Work includes the delivery of internal audit services and information technology and systems audits. Contractors will be asked to complete the tasks in section 6.0 in this Statement of Work, and to submit the deliverables outlined in section 9.0 in this Statement of Work.

Note: When applicable, each individual proposed with a university degree or college diploma must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicc.ca/1374/obtain-an-academic-credential-assessment-for-general-purposes/index.canada>.

The experience of the proposed resources must be clearly identified by providing a summary/description of the previous projects/work experience and indicating when the work was carried out. In the case where the timelines of two or more projects or experience overlap, the duration of time common to each project/experience will not be counted more than once. The Bidder is advised that only listing experience without providing any supporting data to describe where and how such experience was obtained will not constitute "demonstrated" for the purpose of the

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evaluation. The Bidder must clearly demonstrate in the proposal how the experience was gained or knowledge was attained supported by resumes and any necessary supporting documentation.

5.1 Stream 1: Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work-stream could include:

- Value-for-money audit;
- Compliance audit;
- Assurance audit;
- Management controls audit;
- Operational audit;
- Horizontal or sectoral audits led by the Comptroller General;
- Facilitation of Control Self-Assessments sessions by the audit entities; and
- Development of audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit.

Minimum Mandatory Qualifications and Experience for the Resource Categories

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

Partner/Managing Director

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP.
- AND**
- Experience
 - Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

Project Manager/Leader

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND**
- Experience
 - Must have a minimum of six (6) cumulative years of audit experience within the last ten (10) years including at least two (2) cumulative years of experience in internal audit.

Senior Auditor

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP;
- AND**
- A Bachelor's degree from a recognized university* (see note below) with a specialization in accounting, commerce, business administration, public administration.

*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: <http://www.cicc.ca/415/credentials-assessment-services.canada>

Auditor

- Experience
 - Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

Auditor

- Education/Professional Qualifications

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- Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA or CGAP OR
- A Bachelor's degree from a recognized university* (see note above) with a specialization in accounting, commerce, business administration, public administration.

AND

- ◆ **Experience**

Must have a minimum of two (2) cumulative years of audit experience within the last ten (10) years

5.2 **Stream 3: Information Technology and Systems Audits**

This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:

- ◆ Information technology security,
- ◆ Business continuity planning/preparedness,
- ◆ Information management policy compliance,
- ◆ Systems under development,
- ◆ Service management,
- ◆ Information technology strategic plans,
- ◆ Governance processes related to information technology,
- ◆ Configuration management and change control,
- ◆ Electronic data interchange and electronic funds transfer,
- ◆ Data Migration and data integrity,
- ◆ IT general controls,
- ◆ Internal control on financial systems; and
- ◆ System life cycle technical and organizational development

Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include anyone of the following

- ◆ Data extraction and basic and advanced data analyses,
- ◆ Technical configuration of audit software,
- ◆ Business customization of audit software,
- ◆ Training and other services for the implementation of audit software,
- ◆ Post implementation reviews and evaluations of audit software, and
- ◆ Management of information technology consulting services, including technology strategy development, to audit organizations

Minimum Mandatory Qualifications and Experience for the Resource Categories:

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this Stream.

Partner/Managing Director

- ◆ **Education/Professional Qualifications**

- Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM) or Certified Information Systems Security Professional (CISSP);

AND

- ◆ **Experience**

- Must have a minimum of eight (8) cumulative years' experience in the audit of information technology and systems within the last ten (10) years.

Project Manager/Leader

- ◆ **Education/Professional Qualifications**

- Professional designation in any one of the following: CPA, CA, CMA, CGA, CIA, CISA, CISM or CISSP

AND

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- Experience
Must have a minimum of six (6) cumulative years' experience in the audit of information technology and systems within the last ten (10) years

Senior Auditor

- Education/Professional Qualifications
 - Professional Designation in any one of the following: CPA, CA, CMA, CGA, CIA, C-SA, CISM or CISSP

AND

- Experience
 - Must have a minimum of three (3) cumulative years' experience in the audit of information technology and systems within the last ten (10) years

Auditor

- Education/Professional Qualifications
 - Degree/Diploma from a recognized university or college (see note above)

AND

- Experience
 - Must have a minimum of two (2) cumulative years' experience in audit within the last ten (10) years including at least one (1) cumulative year of experience in the audit of information technology and systems.

6.0 TASKS

Streams 1 and 3, Internal Audit Services and Information Technology and Systems Audits

Following the contract award, the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to share the most recently approved risk-based audit plan.

Each Task Authorization will identify the specific tasks to be completed.

The tasks that must be completed by the contractor are as follows, but may not be limited to the following:

a) RISK BASED AUDIT PLAN:

- Assist with the development of the risk-based audit plans which may include:
 - Performing research related to the audit universe and risks.
 - Assisting in consultations.
 - Conducting the risk assessment on the audit universe.
 - Prioritizing the audit universe based on the risk assessment.
 - Assisting in the determination of audit projects for the future.
 - Participating in the development of preliminary audit objectives and scope.
 - Participating in the costing of the internal audits in the risk-based audit plans; and
 - Assisting in writing the risk-based audit plan and related documents.

b) PLANNING PHASE

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit.
- Identifying, assessing, discussing and documenting risks.
- Drafting the Terms of Reference, in consultation with the audit team, including identification of scope, objectives, criteria, sampling strategy, timing and resource requirements.
- Establishing the audit tests and procedures.
- Researching, developing and recommending various audit techniques.
- Evaluating and recommending alternative methods of achieving audit objectives.
- Identifying and analyzing applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks.
- Liaising with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks.
- Liaising, coordinating and working with the current CBSA audit team;

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- Properly documenting minutes and decisions of meetings.
- Preparing Audit Program aligned with the Terms of Reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Developing audit tasks that will allow for appropriate completion of the Audit Program as defined in the I.A. standards

c) CONDUCT PHASE - EXAMINATION TASKS

- Performing audit related work as and when requested by the Project Authority as outlined in the approved Audit Program and documenting audit results according to Internal Auditing Standards and the CBSA Internal Audit Division processes and templates. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews or facilitate workshops during any phase of the audit engagement.
- Gathering sufficient, relevant, reliable and appropriate evidence.
- Completing the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives.
- Analyzing information and preparing written observations and conclusions as per template/format provided by the Internal Audit Division;
- Providing regular updates and bringing any matters of significance to the attention of the CBSA Internal Project Lead or Audit Manager throughout the conduct of the audit.
- Leading and attending meetings with internal Audit CBSA officials, functional lead, central agencies and interdepartmental working groups, sessions composed of subject matter experts, federal public service representatives and contract resources in both official languages as required.
- Liaising, coordinating and working with CBSA internal resources.
- Developing working papers and working paper summaries in the audit working paper software TeamMate to support audit findings; and
- Documenting preliminary findings and preparing a minimum of three (3) professional presentation decks.

****NOTE:** in addition to the activities outlined above, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

d) REPORTING PHASE - REPORTING TASKS

- Preparing for and conducting debriefings with auditees;
- Participating in storyboarding sessions with the audit team to discuss the structure of the audit report based on the findings.
- Preparing or assisting in preparing a draft report which will provide findings and recommendations as per the template/format provided by the Internal Audit Division. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Preparing or assisting in preparing a final draft report after receipt of comments and management responses from auditees; a turnaround time of two weeks will be required for auditees to provide comments to the audit team.
- Disposing of comments received from Internal Audit Division management and client.
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- Ensuring that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and
- Review and provide advice on the adequacy of the Management Action Plans.

e) QUALITY ASSURANCE TASKS

- Reviewing planning documents to assess the appropriateness of the proposed objective, scope, and criteria;
- Reviewing the supporting material (e.g. audit working papers, substantiation binders etc.) and communication products for the all phases of an audit engagement;
- Providing assurance that sufficient, reliable and relevant evidence was collected which supports the observations and recommendations contained in audit working papers and reports.
- Validating the appropriateness of audit recommendations for all significant findings.
- Assessing compliance of the audit with expectations identified in the Internal Audit Division QA checklist;
- Reviewing the draft audit report and commenting on structure, tone, balance, logical flow, etc.

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7.0 CONSTRAINTS

The Contractor must ensure that during the contract period at least one (1) resource, either one project manager / lead OR one senior auditor for each Stream has the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Contractors must identify the linguistic profiles of each proposed resource.

The Contractor and their proposed resource(s) must work with the internal audit staff of Internal Audit Division to carry out the work. Contract resources will be, at times, required to work within internal audit teams, and under the supervision of internal audit staff.

8.0 CLIENT SUPPORT

Stream 1 and 3, Internal Audit Services and Information Technology and Systems Audits

Upon initiation of each Task Authorization, the Project Authority and /or the Technical Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority and /or the Technical Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

9.0 DELIVERABLES and ASSOCIATED SCHEDULE

Stream 1 and 3, Internal Audit Services and Information Technology and Systems Audits

Milestones	Deliverables
MILESTONE 1: Planning Phase Delivery of planning documentation No later than eighteen weeks after the launch of the audit. Estimate only: 40% of effort	<ul style="list-style-type: none"> • Interview notes or summary of meetings. • Entity Profile • Risk Assessment. • Terms of Reference • Audit Program; and • Disposition table disposing of comments as a result of quality assurance work or discussions with the client.
MILESTONE 2: Examination Phase No later than ten weeks after Milestone 1 Estimate only: 50% of effort	<ul style="list-style-type: none"> • Audit test and analysis sheets • Detailed working papers and working paper summaries to support audit evidence, findings and subsequent recommendations, and • Updated briefings and corresponding documents (such as preliminary observations and debrief decks, as required) to the Project Authority throughout the course of the examination phase.
MILESTONE 3: Reporting Phase No later than twenty weeks after Milestone 2 Estimate only: 10% of effort	<ul style="list-style-type: none"> • Preliminary and final draft audit reports substantiated by and cross-referenced to supporting documentation (working papers) • Management Letter, if required; and • Disposition table(s) of quality assurance and auditee comments on the draft audit reports
Quality Assurance	<ul style="list-style-type: none"> • Quality Assurance Checklist • Comments on the draft audit report

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- All deliverables must conform to the templates which will be provided by the Project Authority and /or the Technical Authority
- CBSA will be responsible for any required translation.
- All working papers are the property of the Crown and must be turned over to the Internal Audit Division upon completion of the contract. However, these should be available to the Project Authority for review and discussion while in development.

All deliverables outlined above will not be considered completed until they have met the satisfaction and expectations of the Project Authority and /or the Technical Authority. Should the quality of the deliverables not be acceptable to the Project Authority and /or the Technical Authority, the product may be returned to the Contractor for revision at the Contractor's expense.

Working papers are created and stored in TeamMate. The Contractor will be given access to the system and they are to be used during the completion of assigned tasks.

Acceptance of the final deliverable(s) will be made by the Project Authority, the Technical Authority and/or their delegate.

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA IAPED located at 171 Slater St. Ottawa, Ontario, where the files are located.

11.0 TRAVEL

If travel is required under work-streams 1 and 3, it will be specified at the time of the task authorization. All travel outside the National Capital Region must have the prior authorization of the Project Authority and will be reimbursed according to the National Joint Council Travel Directive. See Annex B, Basis of Payment for Treasury Board Guidelines.

12.0 GOVERNMENT FURNISHED EQUIPMENT

An office desk, PC and all required project documentation, software and licenses required to access the Agency IT systems necessary to perform the work will be provided by CBSA IAPED. Blackberries will not be provided.

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ANNEX B, BASIS OF PAYMENT

A- Contract Period (From Award to March 31, 2020)

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable

All deliverables are F O B Destination, and Canadian Customs Duty included, and GST/HST extra where applicable

Definition of a Day/Proration. A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula.

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

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CCC No./N° CCC FMS No./N° VME

Stream 3 – Information Technology and Systems Audits

A- Contract Period (From date of Contract Award to March 31, 2020)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive fixed time rates as follows.

STREAM # 3 - Information Technology and Systems Audit		QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)	QUOTED ALL-INCLUSIVE PER DIEM RATE (in Cdn \$)
Resource Category	Resource Name	A.1 Contract Period 1 Award to March 31, 2018	A.2 Contract Period 2 April 1, 2018 to March 31, 2019	A.3 Contract Period 3 April 1, 2019 to March 31, 2020
1	Contract Period – Contract Award until March 31, 2020			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1b	Project Manager/Leader			
1c	Senior Auditor			
1c	Senior Auditor			
1d	Auditor			
1d	Auditor			

For the purpose of this Contract, a day is defined as 7.5 hours of work, exclusive of meal breaks. Payment will be made for days actually worked with no provision for annual leave, statutory holidays and sick leave. If time worked is more or less than a day, the all-inclusive fixed daily rate must be prorated to reflect the actual time worked.

Total Estimated Cost of Professional Fees: \$214,056.00

2 Total Estimated Contract Period: \$214,056.00

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B- Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below the Contractor will be paid as specified below to perform at the Work in relation to the Contract extension.

B-1 Option Period 1 (From April 1, 2020 to March 31, 2021)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
	Resource Category Resource Name	
4	Option Year 1 (April 1, 2020 to March 31, 2021)	
4a	Partner/Managing Director	
4b	Project Manager/Leader	
4b	Project Manager/Leader	
4c	Senior Auditor	
4c	Senior Auditor	
4d	Auditor	
4d	Auditor	

B-2 Option Period 2 (From April 1, 2021 to March 31, 2022)

	STREAM # 3: Information Technology and Systems Audit	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
	Resource Category Resource Name	
5	Option Year 2 (April 1, 2021 to March 31, 2022)	
5a	Partner/Managing Director	
5b	Project Manager/Leader	
5b	Project Manager/Leader	
5c	Senior Auditor	
5c	Senior Auditor	
5d	Auditor	
5d	Auditor	

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ANNEX C, SECURITY REQUIREMENTS CHECK LIST

See attached.

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ANNEX D, TASK AUTHORIZATION FORM

Contract Number		At STEP 4a, enter the resulting contract number.	
Task Authorization (TA) Number		Instructions to the TA Authority: Enter the number here.	
Contractor's Name and Address			
Instructions to the TA Authority: Enter the name and address here.			
Total Estimated Cost of Task (Applicable Taxes extra) before any revisions		\$	Instructions to the TA Authority: Enter the amount here.
TA Revisions Previously Authorized (if applicable)			
Instructions to the TA Authority: the information for the previously authorized revisions must be presented in ascending order of assigned revision numbers (the first revision must be identified as No. 1, the second as No. 2, etc.). If no increase or decrease was authorized, enter \$0.00. Add rows, as needed.			
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
New TA Revision (if applicable)			
Instructions to the TA Authority: the first revision must be identified as No. 1, the second as No. 2, etc. If no increase or decrease is authorized, enter \$0.00.			
TA Revision Number	Instructions to the TA Authority: Enter the number here, as applicable.	Authorized Increase or Decrease (Applicable Taxes extra)	Instructions to the TA Authority: Enter the amount here, as applicable.
Total Estimated Cost of Task (Applicable Taxes extra) after this revision:		\$	Instructions to the TA Authority: Enter the amount here, as applicable.
Contract Security Requirements (as applicable)			

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This task includes security requirements. At STEP 1 a), check the applicable boxes

☐ No

☐ Yes. Refer to the Security Requirements Checklist (SRCL) annex of the Contract

Remarks. At STEP 1 a), 2a) or 3, enter the remarks, if any, or enter "N/A"

Required Work

Instructions to the TA Authority: The content of sections A, B, C and D below must be in accordance with the Contract. To view the instructions for Section A, click on the hyperlink.

SECTION A – Task Description of the Work Required [Instructions for Section A](#)

SECTION B – Applicable Basis of Payment [Instructions for Section B](#)

SECTION C - Cost Breakdown of Task [Instructions for Section C](#)

SECTION D- Applicable Method of Payment [Instructions for Section D](#)

Authorization - Authorization

By signing this TA, the Project Authority or the PWGSC Contracting Authority or both, as applicable, certify (ies) that the content of this TA is in accordance with the Contract.

En apposant sa signature sur cette AT, le chargé de projet ou l'autorité contractante de TPSGC ou, s'il y a lieu, les deux atteste(nt) que le contenu de cette AT respecte les conditions du contrat.

Name of Project Authority - Nom du chargé de projet

Signature _____

Date _____

Name of PWGSC Contracting Authority -
Nom de l'autorité contractante de TPSGC

Signature _____

Date _____

Contractor's Signature - Signature de l'entrepreneur

Name and title of individual authorized to sign for the Contractor
Nom et titre de la personne autorisée à signer au nom de l'entrepreneur

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Signature _____

Date _____

Instructions to the TA Authority for SECTION A - Task Description of the Work required

In the case of a new task, the following information must be included directly in Section A or in an attachment applicable to Section A.

- a) details of the activities to be performed;
- b) description of the deliverables to be submitted; and
- c) completion dates for the major activities and/or submission dates for the deliverables.

In the case of a revision to a previously authorized task, the following information must be included directly in Section A or in an attachment applicable to Section A (as applicable):

- a) reason (s) for revising the task;
- b) details of the revised activities to be performed;
- c) description of the revised deliverables to be submitted; and
- d) revised completion dates for the major activities and/or revised submission dates for the deliverables (or revised deliverables, as applicable).

Instructions to the Contracting Authority for SECTION B - Applicable Basis of Payment

AI STEP 1 a)

☒ If only one TA basis of payment clause is inserted in the resulting contract in Section B, enter the following

For the Firm Unit Price TA clause, insert the following for each firm unit price included in the clause

- ☐ "Firm Unit Price of \$_____ ensure to insert here the same amount as indicated in the clause per _____ complete by inserting the same text as included in the clause requested in Section A above

For the Firm Lot Price TA clause, insert the following:

"Firm Lot Price of \$_____ Instructions to the TA Authority: insert the amount."

For the TA subject to a limitation of expenditure clause, insert the following

- ☐ "Limitation of Expenditure of \$_____ Instructions to the TA Authority: insert the amount."

☒ If more than one TA basis of payment clause is inserted in the resulting contract in Section B, insert one check box for each one and insert instructions as per the example below to the TA Authority for completing section B at step 3

EXAMPLE 1 Commercial professional services (consultation) - Firm Lot Price TA clause (for professional fees, and TA subject to a limitation of expenditure clause for authorized travel and living expenses).

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Lot Price of \$_____ for the professional fees identified in Section C below
- ☐ Limitation of Expenditure of \$_____ for the authorized travel and living expenses identified in Section C below

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EXAMPLE 2 - Commercial professional services (training): Firm unit price TA clause containing 3 distinct firm unit prices: one for workshop delivery; two for cancellation of previously requested workshop delivery fees, plus TA subject to a limitation of expenditure clause for professional fees only for required workshop material updating work, plus TA subject to a limitation of expenditure for authorized travel and living expenses to be incurred when travel is required and requested to deliver a requested workshop)

Instructions to the TA Authority: when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check each applicable box below and insert the associated amount.

- ☐ Firm Unit Price of \$_____ the amount that the contracting authority would insert here at step 1 a) would be the same as indicated in the Firm Unit Price TA clause of the resulting contract, per 3 hour workshop delivery requested in Section A above
- ☐ Limitation of Expenditure of \$_____ for the authorized travel and living expenses identified in Section C below for the travel requirements identified in Section A above
- ☐ Limitation of Expenditure of \$_____ for the professional fees identified in Section C below for the required workshop material updating Work requested in Section A above
- ☐ Firm Unit Price of \$_____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract) per previously requested 3 hour workshop delivery cancelled by Canada in Section A above without advance notice of seven business days
- ☐ Firm Unit Price of \$_____ the amount the contracting authority would insert here at step 1 would be the same as indicated in the Firm Unit Price TA clause of the resulting contract per previously requested 3 hour workshop delivery cancelled by Canada in Section A above with advance notice of seven business days

Instructions to the Contracting Authority for SECTION C- Cost Breakdown of Task.

At STEP 1 a, when firm unit price and/or limitation of expenditure is/are inserted in Section B as the applicable basis or bases of payment for a TA or revision to a previously authorized TA, in Section C, insert the corresponding cost elements as they appear in the resulting contract Annex B, Basis of Payment. For example 1 included in the instructions above for Section B, the text of Section C could be as follows: text in purple are instructions for the contractor and TA Authority for step 3

1.0 Professional Fees Instructions to the TA Authority: for each applicable category, insert the name and the number of days.

Category	Name	All Inclusive Fixed Daily Rate	Level of Effort (Estimated number of days required to perform the Work)

Total Estimated Cost of Professional Fees: \$_____ Instructions to the TA Authority: insert the amount.

2.0 Authorized travel and living expenses

_____ Instructions to the TA Authority: Insert the details of the authorized travel plan.

Total Estimated Cost of Authorized travel and living: \$_____ Instructions to the TA Authority: insert the amount.

Instructions to the Contracting Authority for SECTION D – Applicable Method of Payment

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At STEP 1a: if only one resulting contract TA basis of payment is inserted in Section B, insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment is inserted in Section B)

Milestone Payments - The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.
2	Instructions to TA Authority: specify	Instructions to TA Authority: specify	\$_____ Instructions to TA Authority: insert the amount.

At STEP 1a: if more than one resulting contract TA basis of payment is inserted in Section B, for each one insert in Section D the corresponding TA method of payment appearing in the resulting contract (i.e. monthly payments or progress payments or milestone payments or single payment). If the applicable method of payment is milestone payments, also insert in Section D the applicable schedule of milestones.

Example (the Firm Lot Price basis of payment (for professional fees) and the Limitation of Expenditure basis of payment (for authorized travel and living expenses) are inserted in Section B).

"Instructions to TA Authority" when completing the TA form to authorize a task or, as applicable, revise a previously authorized task, check the applicable box (boxes) below and make sure a completed and acceptable schedule of milestones forms part of the authorized TA (as applicable).

- ☐ Milestone Payments for professional fees only
☐ Schedule of Milestone

The schedule of milestones for which payments will be made in accordance with the Contract is as follows:

MILESTONE	ACTIVITY(IES) TO BE PERFORMED / DELIVERABLE(S) TO SUBMIT	COMPLETION / DELIVERY DATE	FIRM AMOUNT
1	(Specify)	(Specify)	\$_____ (enter the applicable amount)
2	(Specify)	(Specify)	\$_____ (enter the applicable amount)

- ☐ Monthly payments for authorized travel and living expenses only

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ANNEX E, PERIODIC USAGE REPORTS - CONTRACT WITH TAS

Summary of all Authorized TAs

Canada's Total Liability All TAs	Total Estimated Cost Authorized in all TAs. GST/HST extra	Total Cost Incurred GST/HST extra All TAs	Total Cost Invoiced. GST/HST extra
\$0 00	\$0 00	\$0 00	\$0 00



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Purchasing Office — Bureau des Achats :

Canada Border Services Agency
355 North River Road, 17th Floor, Vanier Towers B
Ottawa, ON K1A 0L8
Agence des services frontaliers du Canada
355 rue North River Road, 17^{ème} étage, Tour B Vanier
Ottawa, ON K1A 0L8

Title — Sujet:

2-day Course Entitled "Emotional Intelligence"

Contract No. — No du contrat:

2018001798

Contract — Contrat

Your proposal is accepted to sell, to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.
Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

D.D.P. — D.D.P. :

Destination of Goods, Services, And Construction
Destination des biens, services et construction
See herein — voir aux présentes

Invoices to be sent to — Factures Envoyer à :

As per Contract

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :


Signature

Feb 27, 2018
Date

Contracting Authority — Autorité contractante :

Louise Traynor

Telephone No. — No de
telephone:

(343) 291-7273

Fax No. — No de
télécopieur :

(343) 291-5722

E-Mail Address — Courriel:

Jordan Komery@cbsa.asfc.gc.ca

Name, title of person authorized to sign (type or print) —
Nom et titre du signataire autorisé (caractère d'impression)

Sophie Gosselin
Client Services Manager

Total Estimated Cost (HST
Incl.) / Coût total estimatif
(TVH Incl.):

\$6,441 00

Currency Type -
Genre de devise :

CAD

Vendor / Firm Name and Address

Raison sociale et adresse du fournisseur/de l'entrepreneur :

Performance Management Consultants
858 Bank Street, Suite 109A
Ottawa, ON K1S 3W3

Signed for the President by — Signé pour le Président par :


Signature

FEB 13 2018

Date

Name and Position Title — Nom et Titre du poste

Michel Derouin, A/Team Leader
Strategic Procurement and Materiel Management Directorate



Contract Clauses

1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

3 Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

4 Term of Contract

4.1 Period of the Contract

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

5 Authorities

5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Jordan Komery
Title: Contracts Officer
Canada Border Services Agency
Comptrollership Branch
Directorate, Strategic Procurement and Materiel Management Division
Address: 355 North River Road, 17th floor, Ottawa, ON K1A 0L8
Telephone: 343-291-5726
E-mail address: Jordan.Komery@cbsa-asfc.gc.ca



The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

5.2 Project Authority

The Project Authority for the Contract is: (to be given at time of award)

Name: Chelsea Coyle, CA, CPA

Title: Manager Professional Practices, Internal Audit and Program Evaluation Directorate

Address: 171 Slater Street, 7th floor, Ottawa, ON K1A 0L8

Telephone: 613-941-7484

E-mail address: Chelsea.Coyle@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name:

Telephone: (613) 234-2020 Ext.

E-mail address: bpmc@training.com

6 Payment

6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$ 5,700.00. Customs duties are included and Applicable Taxes are extra.

2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum.

- when it is 75% committed, or
 - four months before the contract expiry date, or
 - as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,
- whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.



6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada,
- c. the Work delivered has been accepted by Canada.

6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card;
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

6.5 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.
2. E-Invoices must be forwarded to:

vendors-fournisseurs@cbsa-asfc.gc.ca

7 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

8 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work,
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated January 22, 2018.

9 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



ANNEX A
STATEMENT OF WORK

TITLE	Emotional Intelligence Training for the Canada Border Services Agency (CBSA) Internal Audit and Program Evaluation Staff
OBJECTIVE	To enhance the subject matter expertise of CBSA's audit and evaluation staff by providing tools, strategies and practical guidance.
BACKGROUND	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will assist internal auditors in improving their effectiveness with others by enhancing their emotional intelligence. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to enhance their professional interactions. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.</p>
SCOPE	<p>Deliver training materials on Emotional Intelligence;</p> <ul style="list-style-type: none">• Lead a 2.00-day training session; and• The maximum number of participants is 30.
TASKS	<p>In particular, participants will learn to:</p> <ul style="list-style-type: none">▪ Recognize the communication style of others and tailor communications to reach mutually-beneficial goals;▪ Ask open-ended questions and improve listening skills to uncover information needed to conduct effective audits/evaluations;▪ Use empathy and emotional intelligence to build engagement (with both teams and clients);▪ Identify opportunities and challenges in working in a multi-generational workplace; and▪ Develop tools to respond effectively to emotionally charged situations.



CONSTRAINTS	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
CLIENT SUPPORT	<p>The client will provide speakers and a projector</p>
SCHEDULE	<p>The services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>
DELIVERABLES	<ul style="list-style-type: none">• Prepare training materials on Emotional Intelligence and provide them (including handouts) 15 working days in advance of the training commencement date;• Facilitator-led training session (2 days) on Emotional Intelligence (consistent with the Treasury Board Policy on Internal Audit and Policy on Results); and• Certificate or letter confirming training hours, date of the training and trainer's name.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

ANNEX B
BASIS OF PAYMENT

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

TABLE - PROFESSIONAL SERVICES

PERIOD	FIRM ALL-INCLUSIVE RATE FOR 2 DAY COURSE (in Cdn \$)
Audit and Evaluation Emotional Intelligence Training	
*Initial Course (by March 29, 2018)	\$5,700.00
*Optional Course (by December 31, 2018)	\$5,700.00

*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

HST

- (a) The HST is extra to the price herein and will be paid by Canada
- (b) The estimated HST of \$741.00 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are DDP and Canadian Customs Duty Included, where applicable



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Purchasing Office - Bureau des Achats :

Canada Border Services Agency
355 North River Road, 17th floor
Ottawa, ON K1A 0L8
Agence des services frontaliers du Canada
355 rue North River Road, 17^{ième} étage
Ottawa, ON K1A 0L8

Title -- Sujet:

**Audit and Evaluation 1-day Training Course Entitled
"Logic Model Development"**

Contract No. No du contrat:

2018001639

Contract -- Contrat

You are requested to sell to Her Majesty the Queen in right of Canada in accordance with the terms and conditions set out herein, referred to herein or attached hereto the goods, services, and construction stated herein and on any attached sheets at the price or prices set out thereof.

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée au(s) prix indiqué(s).

D.D.P. -- D.D.P.:

Destination of Goods Services And Construction
Destination des biens services et construction
See herein -- voir aux présentes

Invoices to be sent to -- Factures Envoyer à :

vendors-fournisseurs@cbsa-asfc.gc.ca

The Vendor/Firm hereby accepts/acknowledges this contract -- Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :

Signature

Date

Contracting Authority -- Autorité contractante :
Louise Traynor

**Telephone No. -- No de
telephone:**

343-291-7273

**Fax No. -- No de
télécopieur :**

343-291-5722

E-Mail Address -- Courriel:

Louise.Traynor@cbsa-asfc.gc.ca

**Name, title of person authorized to sign (type or print) --
Nom et titre du signataire autorisé (caractères
d'impression)**

**Total Estimated Cost (HST
incl.) / Coût total estimatif
(TVH incl.):**

\$10,746.30

**Currency Type --
Genre de devise :**

CAD

**Vendor / Firm Name and Address
Raison sociale et adresse du fournisseur/de
l'entrepreneur :**

Intersol Group
205 Catherine Street
Suite 300
Ottawa, ON K2P 1C3

PBN:

**Signed for the President by -- Signé pour le Président
par :**

Signature

Date

Name and Position Title -- Nom et Titre du poste

Louise Traynor, Procurement Officer
Strategic Procurement and Material Management Division
Canada



CONTRACT CLAUSES

1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2016-04-04) General Conditions - Higher Complexity Services, apply to and form part of the Contract.

3 Security Requirements

There is no security requirement applicable to the Contract.

4 Term of Contract

4.1 Period of the Contract

The period of the Contract is from January 9, 2018 to February 9, 2018 inclusive.

5 Authorities

5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Louise Traynor
Title: Procurement Officer
Canada Border Services Agency
Comptrollership Branch
Directorate: Strategic Procurement and Material Management Division
Address: 355 North River Road, 17th floor, Ottawa, ON K1A 0L8
Telephone: 343-291-7273
E-mail address: Louise.Traynor@cbsa-asfc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.



5.2 Project Authority

The Project Authority for the Contract is

Name: Erek Barszczewski
Title: Director
Organization: Internal Audit and Program Evaluation Directorate
Address: 171 Slater Street, 17th floor, Ottawa, ON K1A 0L8
Telephone: 613-941-7212
E-mail address: Erek.Barszczewski@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name: _____
Telephone: 613-230-6424
E-mail address: ____@intersol.ca

6 Payment

6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed **\$9,510.00**. Customs duties are included and Applicable Taxes are extra.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved in writing by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - a. when it is 75% committed; or
 - b. four months before the contract expiry date; or
 - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved in writing by the Contracting Authority before their incorporation into the Work.



6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract.
- b all such documents have been verified by Canada,
- c the Work delivered has been accepted by Canada.

6.4 Electronic Payment of Invoices – Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument

Direct Deposit (Domestic and International)

6.5 Invoicing Instructions

- 1 The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed

- 2 E- invoices must be forwarded to

vendors-fournisseurs@cbsa-asfc.gc.ca

6.6 Applicable Laws

The Contract must be interpreted and governed and the relations between the parties determined by the laws in force in Ontario

6.7 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list

- (a) the Articles of Agreement,
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity – Services
- (c) Annex A, Statement of Work,
- (d) Annex B, Basis of Payment,
- (e) the Contractor's proposal dated December 18, 2017

6.8 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



ANNEX A
STATEMENT OF WORK

TITLE	Logic Model Development Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
OBJECTIVE	To enhance the subject matter expertise of the audit and evaluation staff
BACKGROUND	<p>The Internal Audit and Program Evaluation Directorate (IAPED), the technical authority, is currently optimizing its value proposition, strategic positioning, and delivery model. As such, focus on strengthening the rigour and integrity of audit and evaluation methodologies is a cornerstone of this work. The Program Evaluation Division, within the IAPED, is made up of a mix of experienced evaluators, Border Services Officers (BSOs) who have transitioned into Evaluation, and relatively new evaluators from other program areas. The proposed training will help establish an enhanced understanding of an area critical to the profession – developing logic models for the programs/areas being evaluated, which supports the identification of results and performance measurement. The proposed group training will be an efficient and cost-effective way of providing these employees with the training they require. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs.</p>
SCOPE	<p>Deliver training materials on Logic Model Development</p> <ul style="list-style-type: none">• Lead a One-day training session, and• The maximum number of participants is 30
TASKS	<p>In particular, participants will learn to</p> <ul style="list-style-type: none">• Recognize the benefits and limitations of different types of logic models,• Design an effective logic model for a program or a project, and• Use a logic model in preparation for developing and refining meaningful performance measures and conducting program evaluations
CONSTRAINTS	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
CLIENT SUPPORT	The client will provide speakers and a projector



SCHEDULE	<p>The Services will be conducted in accordance with the following schedule: February 9, 2018)</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>
DELIVERABLES	<ul style="list-style-type: none">• Prepare training materials on Logic Model Development and provide them (including handouts) 15 working days in advance of the training commencement date• Facilitator-led training session (1 day) on Logic Model Development, (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>), and• Certificate or letter confirming training hours, date of the training and trainer's name



ANNEX B
BASIS OF PAYMENT

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract all inclusive of overhead profit, meeting facilities and travel to and from the NCR. HST extra

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

TABLE – PROFESSIONAL SERVICES

PERIOD	FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (in Cdn \$)
Audit and Evaluation Logic Model Development Training	
Course date: February 9, 2018	\$8 800.00
Rental of Facility	\$710.00
GRAND TOTAL: \$9,510.00	

HST

- (a) All prices and amounts of money in the contract are exclusive of Harmonized Sales Tax (HST) unless otherwise indicated. The HST is extra to the price herein and will be paid by Canada.
- (b) The estimated HST of \$1,236.30 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices. All items that are zero-rated, exempt, or to which the HST does not apply, are to be identified as such on all invoices. The Contractor agrees to remit to Canada Revenue Agency (CRA) any amounts of HST paid or due.
- (c) All deliverables are DDP and Canadian Customs Duty included where applicable.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Purchasing Office - Bureau des Achats :

Canada Border Services Agency
Agence des services frontaliers du Canada
355 North River Road - 355 ch. River nord
17th Floor - 17^{ème} étage
Ottawa, ON
K1A 0L8

Contract - Contrat

Your proposal is accepted to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

Title - Sujet:

Excel Group Training

Contract No. - No du contrat:

2019001248

Supply Arrangement

E60ZH-140001/014/ZH

D.D.P. - D.D.P.:

Destination of Goods, Services, And Construction -
Destination des biens, services et construction
See herein - voir aux présentes

Invoices to be sent to - Factures Envoyer à :

Canada Border Service Agency
Agence des services frontaliers du Canada
vendors-fournisseurs@cbsa-asfc.gc.ca
(Preferred)
(National Invoice Reception Unit)
105 Rue McGill #250-01
Montreal Quebec H2Y 2E7

The Vendor/Firm hereby accepts/acknowledges this contract - Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :

Signature
Date

Name, title of person authorized to sign (type or print) -
Nom et titre du signataire autorisé (caractères
d'impression)

Contracting Authority - Autorité contractante :

Miranda Offerman

Telephone No. - No de
telephone:

(204) 983-4431

Fax No. - No de
télécopieur :

(343) 291-5722

E-Mail Address - Courriel:

miranda.offerman@cbsa-asfc.gc.ca

Total Estimated Cost (HST
Incl.) /Coût total estimatif
(TVH Incl.):

\$6,757.40

Currency Type -
Genre de devises :

CAD

Vendor / Firm Name and Address

Raison sociale et adresse du fournisseur/de
l'entrepreneur :

Global Knowledge Canada
360 Albert St 7th Floor
Ottawa, Ontario
K1R 7X7

Signed for the President by - Signé pour le Président
par :

Signature

Date

Name and Position Title - Nom et Titre du poste

Miranda Offerman
Procurement Officer
Canada Border Services Agency



1.1 Security Requirements

There is no security requirement applicable to the Contract

1.2 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex "A" and the Contractor's technical bid dated August 8, 2018 (via email)

1.3 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

1.3.1 General Conditions

2029 2016-04-04 General Conditions - Goods or Services (Low Dollar Value) apply to and form part of the Contract

1.4 Term of Contract

1.4.1 Period of the Contract

The period of the Contract is from August 27 to October 31, 2018 inclusive

1.5 Authorities

1.5.1 Contracting Authority

The Contracting Authority for the Contract is

Miranda Offerman
Procurement Officer
Canada Border Services Agency
Telephone: (204) 983-4431
Email: Miranda.offerman@cbsa-asfc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

1.5.2 Project Authority

The Project Authority for the Contract is

Aziz Mehra
Senior Evaluator, Professional Practices Division, Internal Audit and Program Evaluation Directorate
Canada Border Services Agency
191 Laurier Avenue West, 14th Floor, Ottawa, ON K1A 0L8
Telephone: (613) 954-6339
E-mail: Aziz.Mehra@cbsa-asfc.gc.ca



The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

1.5.3 Contractor's Representative

Account Manager
Global Knowledge Canada
720-360 Albert St., Ottawa ON K1R 7X7
Telephone: (613) 288-3009
Facsimile: (613) 237-6388
Cell Phone: --- ---
E-mail: [@globalknowledge.com](mailto:---@globalknowledge.com)

1.6. Payment

1.6.1 Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm price of \$6,757.40. Customs duties are included and Applicable Taxes are extra.

1.6.2 Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved in writing by the Contracting Authority before their incorporation into the Work.

1.7 Invoicing Instructions

1. The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.
2. Invoices must be distributed as follows:
 - a. The original must be forwarded to the following address for certification and payment:

Email: vendors-fourmisseurs@cbsa-asfc.gc.ca

* Invoice must reference Contract# 2019001246
& have only one (1) Invoice per PDF file

OR

Mailing: NIRU/NFTC 105 McGill St. #260-01
Montreal, QC H2Y 2E7

* Invoice must reference Contract# 2019001246

- b. One (1) copy must be forwarded to the Contracting Unit at Contracting@cbsa-asfc.gc.ca.

1.8 Certifications and Additional Information

1.8.1 Compliance

Unless specified otherwise, the continuous compliance with the certifications provided by the Contractor in its bid or precedent to contract award, and the ongoing cooperation in providing additional information are conditions of the Contract and failure to comply will constitute the Contractor in default. Certifications are subject to verification by Canada during the entire period of the Contract.



1.9 Applicable Laws

The Contract must be interpreted and governed and the relations between the parties determined by the laws in force in Ontario

1.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list

- (a) the Articles of Agreement,
- (b) 2029 2016-04-04 General Conditions - Goods or Services (Low Dollar Value),
- (c) Annex A, Statement of Work
- (d) Supply Arrangement # E60ZH-140001/D14/ZH,
- (e) the Contractor's bid dated August 8, 2018



STATEMENT OF WORK (SOW) – Annex “A”

TITLE	Advanced Excel for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
OBJECTIVE	To enhance the subject matter expertise of the audit and evaluation staff
BACKGROUND	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help them establish an enhanced understanding of the advanced features of Excel to utilize them to the fullest and increase their productivity including streamlining repetitive tasks, displaying spreadsheet data in more visually effective ways and enhancing their spreadsheets with advanced features such as pivot tables, formula functions and charts. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such being able to maintain their professional development requirements would be considered as an asset.</p>
SCOPE	<p>Deliver training materials on Advanced Excel;</p> <ul style="list-style-type: none"> • Lead a two-day training session; and • The maximum number of participants is 30
TASKS	<p>Several types of Excel skills will be addressed including performing advanced data analysis. In particular participants will learn to use Excel functions related to</p> <ul style="list-style-type: none"> • Outlining and Grouping data • Exploring Scenarios • Excel and Hyperlinks • Pivot Tables <ul style="list-style-type: none"> ◦ What are they ◦ Creating a pivot table ◦ Working with pivot tables data filtering sorting grouping ◦ Formatting a pivot table ◦ Advanced pivot table tasks • Charting pivoted Data <ul style="list-style-type: none"> ◦ Creating pivot charts ◦ Using PivotChart tools tab • Advanced functions <ul style="list-style-type: none"> ◦ PMT function ◦ FV function ◦ VLOOKUP function ◦ Customs auto fill lists • Linking consolidating and combining data • Macros <ul style="list-style-type: none"> ◦ Creating a basic macro ◦ Visual Basic



CONSTRAINTS	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p>
CLIENT SUPPORT	<p>The client will provide speakers and a projector.</p>
SCHEDULE	<p>The Services will be conducted in accordance with the following schedule:</p> <ul style="list-style-type: none">• 1st Course – August 27-28, 2018• 2nd Course – October 2018, specific dates TBD
DELIVERABLES	<ul style="list-style-type: none">• Prepare training materials on Advanced Excel and provide them (including handouts) 15 working days in advance of the training commencement date.• Facilitator-led training session (2 days) on Advanced Excel (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and• Certificate or letter confirming training hours, date of the training and trainer's name.



Purchasing Office — Bureau des Achats :
Canada Border Services Agency
473 Albert Street 8th Floor
Ottawa, ON K1A 0L8
Agence des services frontaliers du Canada
473 rue Albert, 8^{ème} étage
Ottawa, ON K1A 0L8

Title — Sujet:
Audit Report Writing Training

Contract No. — No du contract:
2018001848

Contract — Contrat

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.


Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indique(s).

D.D.P. — D.D.P.
Destination of Goods, Services, And Construction —
Destination des biens, services et construction
See herein — voir aux présentes

Invoices to be sent to — Factures Envoyer à :

Canadian Border Services Agency/ Finance
473 Albert Street 5th Floor
Ottawa, ON K1A 0L8

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :


Signature
Date

February 15, 2018

Name, title of person authorized to sign (type or print) —
Nom et titre du signataire autorisé (caractère d'impression)

Contracting Authority — Autorité contractante :
Jordan Komery

Telephone No. — No de
telephone:
(343) 291-5726

Fax No. — No de
télécopieur :
()

E-Mail Address — Courriel:
Jordan.komery@cbsa-asfc.gc.ca


Total Estimated Cost (HST
incl.) /Coût total estimatif
(TVH incl.):
\$5,593.50

Currency Type -
Genre de devise :
CAD

Vendor / Firm Name and Address
Raison sociale et adresse du fournisseur/de l'entrepreneur :

Garth Sheriff Consulting Inc.
55 Roslin Avenue,
Toronto, Prince Edward Island, Canada
M4N 1Z1

Signed for the President by — Signé pour le Président par :


Signature

FEB 13 2018

Date

Name and Position Title — Nom et Titre du poste

Michel Derouin
A/ Team Leader
A/Team Lead, Strategic and National Procurement Unit,
SPMMD, CBSA



CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation

1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract

3 Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED) Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

4 Term of Contract

4.1 Period of the Contract

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

5 Authorities

5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Jordan Komery
Title: Contracts Officer Canada Border Services Agency
Comptrollership Branch
Directorate Strategic Procurement and Material Management Division
Address: 355 North River Road, 17th floor, Ottawa, ON K1A 0L8
Telephone: 343-291-5726
E-mail address: Jordan.Komery@cbsa-asfc.gc.ca



The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

5.2 Project Authority

The Project Authority for the Contract is: (to be given at time of award)

Name: Chelsea Coyle
Title: Manager
Organization: Internal Audit and Program Evaluation Directorate
Address: 171 Slater St, Ottawa, ON K1A 0L8
Telephone: 613-941-7484
E-mail address: Chelsea.coyle@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name:
Telephone: 416-574-2428
E-mail address: @sheriffconsulting.com

6 Payment

6.1 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed \$4,950.00. Customs duties are included and Applicable Taxes are extra.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - a. when it is 75% committed, or
 - b. four months before the contract expiry date, or
 - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.2 Limitation of Price

SACC Manual clause C6000C (2017-08-17) Limitation of Price



Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card,
- b. MasterCard Acquisition Card;
- c. Direct Deposit (Domestic and International).

6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (only one copy of the invoice should be sent to the Agency)

Email. Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.

vendors.fournisseurs@cbsa.asfc.gc.ca

This email address is to be used for submitting invoices and for payment status inquiries.



Direct Deposit:

The Government of Canada will soon be phasing out federal government cheques, we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact ca-ci@cbsa-asfc.gc.ca to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

IMPORTANT NOTE: If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

7 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

8 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity Services,
- (c) Annex A, Statement of Work,
- (d) Annex B, Basis of Payment,
- (e) the Contractor's bid dated: January 18, 2018

9 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



ANNEX A

TABLEAU A.1

TITLE	Audit Report Writing Training for the Canada Border Services Agency (CBSA) Internal Audit and Program Evaluation (IAPED) Staff
OBJECTIVE	To enhance the subject matter expertise, in the identified area, of CBSA's IAPED staff by providing tools, strategies, and practical guidance.
BACKGROUND	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training course (i.e., Audit Report Writing) will:</p> <ul style="list-style-type: none">• Help establish an enhanced understanding of tools and techniques for one of the most critical areas of the profession: writing effective audit reports and executive summaries. <p>The proposed training will be an efficient and cost-effective way of providing the IAPED employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the staff maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.</p>
SCOPE	<ul style="list-style-type: none">• Deliver training materials on:<ul style="list-style-type: none">• Audit Report Writing (i.e., Lead a 1.00-day training session)• The maximum number of participants, for each training course, is 30.
TASKS	<p>Audit Report Writing</p> <p>In particular, participants will learn to:</p> <ul style="list-style-type: none">• Identify the users of their reports and analyze their needs (for audit reports and summaries);• Organize the information and findings in the audit reports and summaries, with particular emphasis on how to effectively communicate observations, main findings and recommendations;• Write and revise reports for appropriate tone, conciseness, readability, and clarity.
CONSTRAINTS	The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.



	<p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately ten (10) working days prior to the start of the Commencement Date.</p>
CLIENT SUPPORT	<p>The client will provide speakers and a projector.</p>
SCHEDULE	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>
DELIVERABLES	<ul style="list-style-type: none">• Prepare training materials on Audit Report Writing and provide them (including handouts) 10 working days in advance of the training commencement date;• Facilitator-led training session (i.e., on Audit Report Writing) (consistent with the Treasury Board <i>Policy on Internal Audit</i>); and• Certificate or letter confirming training hours, date of the training and trainer's name.



ANNEX B
BASIS OF PAYMENT

The Bidder must complete this pricing schedule and include it in its financial bid.

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

TABLE - PROFESSIONAL SERVICES

PERIOD	FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (In Cdn \$)
Audit and Evaluation Report writing Course	
*Initial Course (by March 29, 2018)	\$4,950.00
*Optional Course (by December 31, 2018)	\$4,950.00

*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

HST

- (a) The HST is extra to the price herein and will be paid by Canada.
- (b) The estimated HST of \$ 643.50 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable.



Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St 11, rue Laurier
1001, Place du Portage Est
Gatineau
Quebec
K1A 0S5

CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(x) prix indiqué(s).

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Hai'ux Consulting Inc.
440 Laurier Avenue West
Suite 200
Ottawa
Ontario
K1R7X6
Canada

Title - Sujet INFORMATION TECHNOLOGY AND SYSTEMS	
Contract No. - N° du contrat 47175-128426/001/ZQ	Date 2011-11-28
Client Reference No. - N° de référence du client 1000298426	
Requisition No. - N° de la demande 47175-128426	
File No. - N° de dossier 010zq-47175-128426	CCC No./N° CCC - FMS No./N° VME
Financial Code(s) Code(s) financier(s) 1420-200-00 GST/HST	GST/HST TPS/TVH <input type="checkbox"/> <input type="checkbox"/>
I.F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W OTTAWA Ontario K1A0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Pilon, Robert	Buyer Id - Id de l'acheteur 010zq
Telephone No. - N° de téléphone (819) 956-7509 ()	FAX No. - N° de FAX (819) 956-2675
Total Estimated Cost - Coût total estimatif \$1,017,000.00	Currency Type - Devise CAD
For the Minister - Pour le Ministre <i>Robert Pilon</i>	

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

1.1 Optional Services

The Contractor grants to Canada the irrevocable option to acquire the services described at Annex A, Statement of Work, of the Contract under the same conditions and at the prices and/or rates stated in the Contract. The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only through a contract amendment.

The Contracting Authority may exercise the option at any time before the expiry of the Contract by sending a written notice to the Contractor.

1.2 Task Authorization

1.2.1 Work described at Annex A, Statement of Work will be performed under the Contract on an "as and when requested basis"

1.2.2 With respect to the Work mentioned under paragraph 1.2.1 of this clause,

1.2.2a) an obligation will come into force only when the Contractor receives a Task Authorization (TA), inclusive of any revisions authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA,

1.2.2b) the TA Authority and limit will be determined in accordance with paragraph 1.2.3 of this clause

1.2.2c) the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense

1.2.2d) the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A, and

1.2.2e) the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D, Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority

1.2.3 TA Authority and Limit

1.2.3.1 "The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of **\$150,000.00 GST or HST Included**. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor."

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1.2.3.2 The authority specified under paragraph 1 2 3.1 of this clause is granted subject to the sum specified in the Contract under clause 6 2 , Limitation of Expenditure - Cumulative Total of all authorized TAs, not being exceeded.

1.2.4. Multiple contracts

As more than one contract has been awarded for this requirement for each stream of Work specified in the Statement of Work, in Annex A, a request to perform a task will be sent in accordance with paragraph 1 2 5.1 of this clause to the first ranked contractor in the Contractors' order of ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to the next highest ranked contractor in the Contractors' order of ranking until another contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Three (3) contracts were awarded as a result of PWGSC bid solicitation number 47175-12-8426 two (2) contracts for work-stream one (1) Internal Audit Services and one (1) contracts for work-stream three (3) Information Technology and Systems Audits specified in the Statement of Work, in Annex A. The Contractors' order of ranking is as follows:

Work-stream one (1) Internal Audit

Ranked first: Interis 55% or \$ 495 000.00 (GST/HST included)

Ranked second: Raymond Chabot Grant Thornton 45% or \$ 405 000.00 (GST/HST Included)

Work-stream three (3) Information Technology and Systems Audits

Ranked first: Hallux 100% or \$ 900,000.00 (GST/HST included)

1.2.5 TA Process

1.2.5.1 For each task or revision of a previously authorized task, the Project Authority will provide the Contractor with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

1. the task or revised task description of the Work required, including:
 - i. the details of the activities or revised activities to be performed;
 - ii. a description of the deliverables or revised deliverables to be submitted; and
 - iii. a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
2. the Contract security requirements applicable to the task or revised task;

- 3 the Contract basis (bases) of payment applicable to the task or revised task, and
- 4 the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones.

1.2.5.2 Within five (5) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority, containing as a minimum

- 1 the total estimated cost proposed for performing the task or, as applicable, revised task,
 - a breakdown of that cost in accordance with Annex B to be provided, as applicable, per milestone contained in the Schedule of Milestones ;
- and for each resource proposed by the Contractor for the performance of the Work required who is not identified under the Specific Person (s) clause of the Contract
 - a. the name of the proposed resource;
 - b. the resume of the proposed resource; and
 - c. a demonstration that the proposed resource meets :
 - i. the Contract security requirements (1.2.5.1(2) above),
 - ii. _____ (insert the applicable requirements), and

1.2.5.3 TA Authorization

1.2.5.3.1 The TA Authority will authorize the TA based on:

- 1 the request submitted to the Contractor pursuant to paragraph 1.2.5.1 above
- 2 the Contractor's response received, submitted pursuant to paragraph 1.2.5.2 above; and
- 3 the agreed total estimated cost for performing the task or, as applicable, revised task and, as applicable, the breakdown of that cost per milestone contained in the Schedule of Milestones.

1.2.5.3.2 The TA Authority will authorize the TA provided each resource proposed by the Contractor for the performance of the Work required meets all the requirements specified under paragraph 1.2.5.2 (3).1 above.

1.2.5.4 The authorized TA will be issued to the Contractor as an email attachment in PDF format) The original version will follow by mail.

1.2.6 Minimum Work Guarantee - All the Work - Authorized TAs

1.2.6.1 "Maximum Contract Value" means the sum specified in Contract clause 6.2 "Limitation of Expenditure - Cumulative Total of All Authorized TAs, and "Minimum Contract Value" means 1% of the Maximum Contract Value.

1.2.6.2 Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or, at Canada's option, to pay the Contractor at the end of the Contract in accordance with paragraph 1.2.6.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the

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Work Canada's maximum liability for Work requested in authorized TAs performed by the Contractor and accepted by Canada must not exceed the Maximum Contract Value unless an increase is authorized in writing by the Contracting Authority

1.2.8.3 In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.

1.2.8.4 Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default

1.2.7 Periodic Usage Reports - Contracts with TAs

1.2.7.1 The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract

1.2.7.2 No later than 15 calendar days after the end of each of the reporting periods below the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing in an electronic spreadsheet (such as MSOffice Excel) the data elements specified in paragraphs 1.2.7.3 and 1.2.7.4 below in the order they are presented. Where at the end of a reporting period no changes are required to be made to the data contained in the periodic usage report submitted for the previous period the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;

2nd quarter: July 1 to September 30;

3rd quarter: October 1 to December 31, and

4th quarter: January 1 to March 31

A sample MSOffice spreadsheet containing the data elements contained in paragraphs 1.2.7.3 and 1.2.7.4 is provided in Annex E.

1.2.7.3 For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form;
- the total estimated cost of the task (GST/HST extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc:
 - the TA revision number;
 - the date the revision to the task was authorized;
 - the authorized increase or decrease (GST/HST extra);
 - the total estimated cost of the task (GST/HST extra) after authorization of the revision;
- the total cost incurred for the task (as last revised, as applicable), GST/HST extra;
- the total cost incurred and invoiced for the task (as last revised, as applicable), GST/HST extra;
- the GST/HST total amount invoiced;

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- the total amount paid, GST/HST included;
- the start and completion date of the task (as last revised as applicable), and
- the active status (e.g., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

1.2.7.4 For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the sum (GST/HSTextra) specified in clause 6.2 Limitation of Expenditure - Cumulative Total of all Authorized TAs of the Contract;
- the total cost incurred for all authorized tasks inclusive of any revisions, GST/HST extra;
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions - GST/HST extra;
- the GST/HST total amount invoiced for all authorized tasks inclusive of any revisions; and
- the total amount paid for all authorized tasks inclusive of any revisions - GST/HST extra.

2.0 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2011-5-16) General Conditions - Higher Complexity - Services, with the following modifications, will apply to and form part of this Contract.

2035 (2011-05-16), General Conditions - Services are modified as follows:

In section 01 Interpretation, delete the definition of Minister and replace it with the following:

Minister: The Minister is defined as the minister that enters into a Contract pursuant to the Supply Arrangement, be it the Minister of PWGSC or the Minister of the Authorized Client, as the case may be.

2.2 Specific Person(s) (Consult Annex B, BOP for the names of the proposed resources)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: See Annex B Basis of Payment.

3. Security Requirement

- 1 The Contractor must, at all times during the performance of the Contract, hold a valid Facility Security Clearance at the level of SECRET, with approved Document Safeguarding at the level of SECRET issued by the Canadian Industrial Security Directorate (CISD) Public Works and Government Services Canada (PWGSC).
- 2 The Contractor personnel requiring access to CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of SECRET, granted or approved by the CISD, PWGSC.

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- 3 The Contractor MUST NOT utilize its Information Technology systems to electronically process, produce or store any sensitive CLASSIFIED information until CISD/PWGSC has issued written approval. After approval has been granted these tasks may be performed at the level of SECRET
- 4 Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC.
5. The Contractor must comply with the provisions of the:
 - (a) Security Requirements Check List and security guide (if applicable), attached at b Annex C,
 - (b) Industrial Security Manual (Latest Edition)

4. Term of Contract

4.1 Period of the Contract

The Work is to be performed during the period of November 28, 2011 to December 31, 2014.

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2, additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

5. Authorities

5.1 User Department Contracting Authority

The Contracting Authority for the Contract is:

Robert Pilon
Supply Specialist
Public Works and Government Services Canada
Acquisition Branch / Professional Services Procurement Directorate
11 Laurier Street, PDP III, 10c1
Telephone: 819-956-7509
Facsimile: 819-956-2676
E-mail address: Robert.Pilon@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

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5.2 Project Authority

The Project Authority for the Contract is:

Elaine Maheu
Senior Director
Internal Audit Division
Canada Border Service Agency
410 Laurier Avenue West, 11th Floor
Ottawa, Ontario, K1A 0L8
E-mail address: Elaine.Maheu@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Hallux Consulting Inc.
440 Laurier Avenue West, Suite 200
Ottawa, Ontario, K1R 7X6
@hallux.ca

6. Payment

A) Firm Lot Price.

This is a basis of payment that applies when the total amount payable to the contractor for all or, as applicable, a portion of the contractual obligations is the firm price agreed upon by the contracting authority and the contractor, with no price breakdown (i.e. without a price breakdown of its various cost elements to show the details). This is a lot price.

B) Limitation of Expenditure: The limitation of expenditure is a predetermined amount of money representing Canada's total liability to the contractor. The contractor is expected to do its best to satisfactorily complete all the work indicated in the contract to which this basis of payment applies without exceeding the limitation of expenditure. If the contractor cannot perform a part of the work without exceeding the limitation of expenditure, it is not legally required to perform this part of the work unless a negotiated increase to the limitation of expenditure has been previously included in the contract in writing by the Contracting authority or, in the case of a TA, by the TA Approval Authority.

6.2 Canada's Total Responsibility

6.1 Basis of Payment for Approved Task Authorization (TA)

The following bases of payment will form part of the approved TA.

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8.1.1 Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the approved TA, the Contractor will be paid the firm lot price stipulated in the approved TA, as determined in accordance with the basis of payment, in Annex B. Customs duty are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work

6.1.2 TA subject to a Limitation of Expenditures

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the approved TA, as determined in accordance with the basis of payment in Annex B to the limitation of expenditure specified in the approved TA

Canada's total liability to the Contractor under the approved TA must not exceed the limitation of expenditure specified in the approved TA. Customs duties are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

No increase in the liability of Canada or in the price of the Work specified in the approved TA resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved in writing by the TA Approval Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the TA Approval Authority. The Contractor must notify the TA Approval Authority in writing as to the adequacy of this sum

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the approved TA, or
- (c) as soon as the Contractor considers that the approved TA funds are inadequate for the completion of the Work specified in the approved TA,

whichever comes first

If the notification is for inadequate approved TA funds, the Contractor must provide to the TA Approval Authority, a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability

8.2. Limitation of Expenditure - Cumulative Total of all Approved Task Authorizations

1. Canada's total liability to the Contractor under the Contract for all approved Task Authorizations inclusive of any amendments, must not exceed \$ 900,000.00 Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable
2. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved, in writing, by the Contracting Authority

3. The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum.

- (a) when it is 75 percent committed, or
- (b) four (4) months before the Contract expiry date, or
- (c) as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions the applicable basis of payment of which is limitation of expenditure (contract clause 6.2, TA subject to a Limitation of Expenditure).

whichever comes first.

4. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.3 Method of Payment

6.3 Methods of Payment - Approved TA

Several or all of the following methods of payment will form part of the approved TA:

A-Firm Lot Price TA

For the Work specified in an approved firm lot price TA:

B-Limitation of Expenditure TA

For the Work specified in an approved TA subject to a limitation of expenditure:

A-Single Payment

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if

- a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b) all such documents have been verified by Canada,
- c) the Work delivered has been accepted by Canada.

OR

B-Milestone Payments (H3010C) with no holdback

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if

- a) an accurate and complete claim for payment using PWGSC/TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,

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- (b) all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives,
- (c) all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

OR

C-Monthly Payments

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if

- (a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract
- (b) all such documents have been verified by Canada,
- (c) the Work performed has been accepted by Canada.

6.4 SACC Manual Clauses

C0305C (2008-05-12) Cost Submission

H3027C (2010-01-11) Payment of Invoices by Credit Card

6.5 Discretionary Audit

C0705C (2010-01-11), Discretionary Audit

7. Invoicing Instructions

- 1 In the case of a milestone or a progress payment, the Contractor must submit a claim for payment using form PWGSC-TPSGC 1111, Claim for progress payment

Each claim must show

- (a) all information required on form PWGSC-TPSGC 1111,
- (b) all applicable information detailed under the section entitled "Invoice Submission" of the general conditions,

Each claim must be supported by

- (a) a copy of time sheets to support the time claimed;
 - (b) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses,
 - (c) a copy of the monthly progress report.
- 2 The Goods and Services Tax or Harmonized Sales Tax (GST/HST), as applicable must be calculated on the total amount of the claim before the holdback is applied. At the time the holdback is claimed, there will be no GST/HST payable as it was claimed and payable under the previous claims for progress payments.
 - 3 The Contractor must prepare and certify one original and two (2) copies of the claim on form PWGSC-TPSGC 1111, and forward it to the Project Authority identified under the section

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entitled "Authorities" of the Contract for appropriate certification after inspection and acceptance of the Work takes place

The Project Authority will then forward the original and two (2) copies of the claim to the Contracting Authority for certification and onward submission to the Payment Office for the remaining certification and payment action.

4. The Contractor must not submit claims until all work identified in the claim is completed

7.1 Additional Invoicing Instructions

1. An invoice for a single payment or a monthly payment cannot be submitted until a Work identified on the Invoice is completed
2. Each Invoice must be supported by:
 - (a) a copy of time sheets to support the time claimed;
 - (b) a copy of the release document and any other documents as specified in the Contract;
 - (c) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses, and
 - (d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:
 - (a) The original and one (1) copy must be forwarded to the following address for certification and payment as appearing on the front page of the contract, and,
 - (b) One (1) copy must be forwarded to the Contracting Authority identified under article 5 of the Contract entitled "Authorities"

8. Certifications

8.1 Compliance with the certifications provided by the Contractor in its bid is a condition of the Contract and subject to verification by Canada during the term of the Contract. If the Contractor does not comply with any certification or it is determined that any certification made by the Contractor in its bid is untrue whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

9. Applicable Laws

The Contract must be interpreted and governed and the relations between the parties determined, by the laws in force in Ontario.

10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2011-05-16), General Conditions - Higher Complexity Services
- (c) the Supplemental General Conditions 4008 (2008-12-12) Personal Information
- (d) Annex A, Statement of Work,

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-
- (e) Annex B, Basis of Payment,
(f) Annex C, Security Requirements Check List,
(g) the signed Task Authorizations (including all of its annexes, if any) , and
(h) the Contractor's bid dated October 4, 2011
- 11** SACC Manual clause A2000C (2008-06-16), Foreign Nationals (Canadian Contractor)
- 12. Insurance**
SACC Manual clause G1005C (2008-05-12), Insurance
- 13 SACC Manual clause**
A9068C (2010-01-11), Government Site Regulations

ANNEX A

STATEMENT OF WORK

1.0 TITLE

The Canada Border Services Agency requires Internal Audit professionals to conduct several types of internal audit engagements in support of the agency's Internal Audit and Program Evaluation Directorate.

2.0 OBJECTIVE

To work with the Internal Audit and Program Evaluation Directorate (IAPED) of CBSA, in delivering on a range of specific internal audit projects. IAPED may request a complete team, a partial team or a single resource expert in Internal Audit, IT Audit to conduct engagements in support of CBSA's Internal Audit Operations.

The Contractor and their proposed resource(s) must work with the internal audit staff of IAPED to carry out the work.

3.0 BACKGROUND

The CBSA is responsible for the administration and enforcement of approximately 90 domestic Acts and Regulations on behalf of other federal departments and agencies, as well as international agreements. With a budget in the order of \$1.9 billion and employing some 14,000 staff, it provides services at about 1,200 points across Canada and 40 international locations. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency; the internal audit operations have a staff of 37. In 2009-10 the Audit Committee reviewed and approved 12 internal audit reports and their management action plans, and 5 other assessments, surveys and similar projects. In 2010-11 the Audit Committee reviewed and approved nine internal audit reports and their management action plans and eight other assessments, surveys and similar assignments.

4.0 Description of Resource Categories

4.1 Partner/Managing Director

May be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. Negotiates the final agreement for the Work on behalf of the firm. Supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. Reports progress of the project on an as-needed basis and at key milestones in the life cycle. Meets with senior-level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

4.2 Project Manager/Leader

Manages the project team during the planning, implementation and reporting phases of the audit Work. Ensures that resources are made available and that the project is developed and is fully implemented within agreed time, cost and performance parameters of the Contract. Determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. Defines and documents the objectives and scope for the project. Identifies problems impeding successful completion of the project and proposes, develops and implements significantly

new or modified audit approaches to solve them. Reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. Meets with auditee management to outline audit objectives and approaches, to gather key perspectives and to present audit observations and recommendations. Prepares plans, charts, tables and diagrams to assist in presenting or displaying observations and recommendations.

4.3 Senior Auditor

Develops and designs approaches and programs for significant segments of projects. Participates in the development of the overall plan and strategy for specific projects. Carries-out, or supervises auditors and junior auditors in the performance of project tasks according to approved programs or plans. Prepares and presents project observations and recommendations to the Project Manager/Leader for approval. Presents observations and findings from work completed to the Project Authority and to auditees. Drafts and revises audit reports.

4.4 Auditor

Participates in the planning, conduct and reporting phases of projects. Organizes and conducts project tasks according to approved programs or plans. Drafts portions of, or content leading to, drafts and final reports, including audit observations, conclusions and recommendations. Presents oral briefings and debriefings to auditees on assigned segments of projects.

4.6 Audit Support Specialist

Provides specialized knowledge and advice in support of the audit work being done by those in one or more professional categories described above. Depending on the nature of the requirement, audit support specialists may include experts in data extraction, data analysis and spreadsheet development, statistical sampling, data recovery and reconstruction specialist, engineers, etc.

The requirement for audit support specialists must be addressed on a case-by-case basis with and authorized by, the Contracting Authority during the Request for Proposal stage in keeping with the Professional Audit Support Services Supply Arrangement.

6.0 SCOPE OF SERVICES

CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework and management and operational controls are adequate and effective.

Note: The Bidder can bid on more than one work stream but must submit one separate technical bid for each specified work-stream. Canada requests that the Bidder clearly identifies in the first pages of its bid which work-stream it is bidding on.

6.1 Work-stream 3: Information Technology and Systems Audits

This work-stream will require the services of professionals to assess the adequacy of a range of activities that may include the following:

- Information technology security;
- Business continuity planning/preparedness;
- Information management policy compliance;
- Systems under development;
- Service management;
- Information technology strategic plans;
- Governance processes related to information technology;

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- Configuration management and change control;
- Electronic data interchange and electronic funds transfer;
- Data Migration and data integrity;
- Internal control on financial systems, and
- System life cycle technical and organizational development.

Also required under this work-stream are professional services to provide business and technical information support services to audit organizations and may include anyone of the following

- Data extraction and basic and advanced data analyses;
- Technical configuration of audit software;
- Business customization of audit software;
- Training and other services for the implementation of audit software.
- Post implementation reviews and evaluations of audit software and
- Management of information technology consulting services, including technology strategy development, to audit organizations

Minimum Mandatory Qualifications and Experience for the Resource Categories:

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this work-stream. User departments cannot reduce these minimum requirements but if necessary user departments may increase these requirements at the Request for Proposal (RFP) stage

PARTNER/MANAGING DIRECTOR

- Education/Professional Qualifications -
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA, OR
 - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), which is relevant to the work-stream;
- AND**
 - o CISA, or CISM, or CISSP
- Experience -
 - o Must have a minimum of eight (8) cumulative years experience in the audit of information technology and systems within the last ten (10) years

PROJECT MANAGER/LEADER

- Education/Professional Qualifications
 - o Professional designation in any one of the following: CA, or CMA, or CGA, or CIA, OR
 - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), which is relevant to the work-stream;
- AND**
 - o CISA, or CISM, or CISSP
- Experience
 - o Must have a minimum of six (6) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

SENIOR AUDITOR

- Education/Professional Qualifications
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA, OR
 - o a degree/diploma from a recognized university or college (identify university as per paragraph 5.0 above), relevant to the Work-stream;
- AND**
 - o CISA, or CISM, or CISSP

- Experience
 - Must have a minimum of three (3) cumulative years experience in the audit of information technology and systems within the last ten (10) years.

AUDITOR

- Education/Professional Qualifications -
 - Degree/Diploma from a recognized university or college (identify university as per paragraph 5.0 above), relevant to the work-stream.
- Experience -
 - Must have a minimum of two (2) cumulative years experience in the audit of information technology and systems within the last ten (10) years

6.0 TASKS

Following contract award the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to advise which Internal Audit Projects from the initial contract period will be assigned to which Contractor

The Work will involve, but will not be limited to, the following:

PLANNING PHASE (MAY COMPRISE, BUT NOT LIMITED TO)

- Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit
- Identify, assess, discuss and document risks;
- The terms of reference, in consultation with the audit team, including identification of scope, objectives, sampling strategy, timing and resource requirements,
- Establish the audit requirements and procedures.
- Research, develop and recommend various audit techniques,
- Evaluate and recommend alternative methods of achieving audit objectives.
- Identify and analyze applicable frameworks, acts, policies, procedures, practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks,
- Liaise with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks, acts, policies, and directives in order to accurately develop the planning, examination phase document and tasks,
- Liaise, coordinate and work with the current CBSA audit team;
- Properly document minutes and decisions of meetings;
- Prepare audit program aligned with the terms of reference that clearly describes objectives, criteria, lines of enquiry, methodology and task responsibility; and
- Develop audit tasks that will allow for appropriate completion of the audit program

CONDUCT PHASE - EXAMINATION TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- Perform audit related work as and when requested by the Project Authority as outlined in the approved Audit Program and as authorized by the RFP and Project Authority. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews.
- Gather sufficient, relevant, reliable and appropriate information to conduct audit procedures;

- o Complete the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives.
- o Analyze information and prepare written observations and conclusions as per template/format provided by the IAPED
- o Bring any matters of significance to the attention of the Project Authority throughout the conduct of the audit;
- o Lead and attend meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts, federal public service representatives and contract resources in both official languages as required;
- o Liaise, coordinate and work with CBSA internal resources;
- o Develop working papers in the audit working paper software TeamMate to support audit findings, and
- o Document preliminary findings and prepare a minimum of three (3) professional presentation decks

****NOTE:** in addition to the activities outlined above in 5.2, IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

7.0 CLIENT SUPPORT

Upon initiation of each Task Authorization, the Project Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor if deemed relevant to the project. In addition, the Project Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

8.0 DELIVERABLES and ASSOCIATED SCHEDULE

REPORTING PHASE - REPORTING TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- o Prepare for and conduct debriefings with auditee;
- o Prepare draft report which will provide findings and recommendations as per template/format provided by the IAPED. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- o Prepare final draft report after receipt of comments and management responses from auditee, a turnaround time of two weeks will be required to provide comments to the Contractor.
- o All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report;
- o Ensure that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review; and

REVIEW AND PROVIDE ADVICE ON THE ADEQUACY OF THE MANAGEMENT ACTION PLANS.

DELIVERABLES and ASSOCIATED SCHEDULE

Deliverables for each engagement must include the development of

- Planning documentation, including a Terms of Reference and an Audit Program
- Detailed working papers throughout the examination phase to support audit evidence, findings and subsequent recommendations
- Update briefings and corresponding documents (as required) to the Project Authority throughout the course of the examination phase
- Final draft report substantiated by and cross-referenced to supporting documentation (working papers)

Note..

- A. deliverables must conform to the templates, which will be provided by the Project Authority
- CBSA will be responsible for any required translation.
- All Working Papers must be turned over to the Internal Audit Services Directorate.

9.0 OFFICIAL LANGUAGES

Contractors must provide at least one (1) resource per category (except for Partner) for each Stream with the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.). Bidders must identify the linguistic profiles of each proposed resource within their submitted proposals.

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 410 Laurier Ave W, Ottawa, Ontario, where the files are located. There is no travel expected under work-stream three (3) Information Technology and Systems Audits.

11.0 TRAVEL

If travel is required, it will be specified at the time of the task authorization. See Annex B, Basis of Payment for Treasury Board Guidelines.

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ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization if applicable.

All deliverables are F O B Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days _worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula.

$$Days_worked = \frac{Hours_Worked}{7.5_hours_per_day}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

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A- Contract Period(s) (From November 28, 2011 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract the Contractor will be paid as specified below.

1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

WORKSTREAM # 3 Information Technology and Systems Audits

WORKSTREAM # 3 Information Technology and Systems Audits		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		November 28, 2011 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			

1	Contract Period
1a	Partner/Managing Director
1b	Project Manager/Leader
1c	Senior Auditor
1d	Auditor

Total Estimated Cost of Professional Fees specified in BOP E 6.1.2 for a TA Limitation of Expenditure for work-stream three (3): \$ 900,000.00

Canada will not accept any travel and living expenses for

- A. Work performed within the National Capital Region (NCR). The NCR is defined in the National Capital Act, R.S.C. 1985, c. N-4, S.2. The National Capital Act is available on the Justice Website: [Department of Justice](#).
- B. Any travel between the Contractor's place of business and the NCR, and

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- C Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all-inclusive per diem rates specified in subsection A-1.0 above.

2.0 Total Estimated Cost- Contract Period: \$ 900,000.00

3.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

B-Option to Extend the Term of the Contract

B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 3 Information Technology and Systems Audits	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$) (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$) (option) Period # 2 January 1, 2016 to December 31, 2018
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

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ANNEX C

SECURITY REQUIREMENTS CHECK LIST

See attached

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**TASK AUTHORIZATION FORM -
FORMULAIRE D'AUTORISATION DE TACHE
ANNEX D**

See attached

Purchasing Office - Bureau des achats:
Services Procurement-Instruments Management
Division Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
10C1, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT - CONTRAT

Your proposal is accepted to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out therefor.

Nous acceptons votre proposition de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-jointe, aux prix indiqués(e).

Comments - Commentaires

Vendor/Firm Name and Address
Raison sociale et adresse du
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton
2505 St-Laurent Boulevard
Ottawa
Ontario
K1H 2A4
Canada

Title - Sujet INTERNAL AUDIT	
Contract No. - N° du contrat 47175-128426/003/ZQ	Date 2011 11 28
Client Reference No. - N° de référence du client 1000298426	
Requisition No. - N° de la demande 47175-128426	
File No. - N° de dossier 010zq.47175-128426	CCC No./N° CCC - FMS No./N° VME
Financial Code(s) Code(s) financier(s) 1420-200-00 GST/HST	GST/HST TPS/TVH <input type="checkbox"/> <input type="checkbox"/>
F.O.B. - F.A.B. Destination	
GST/HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction Destination - des biens, services et construction: CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE. W OTTAWA Ontario K1A0L8	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à: CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE. W OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à Pilon, Robert	Buyer id - Id de l'acheteur 010zq
Telephone No. - N° de téléphone (819) 956-7309 ()	FAX No. - N° de FAX (819) 956-2675
Total Estimated Cost - Coût total estimatif \$457,650.00	Currency Type - Devise CAD
For the Minister - Pour le Ministre 	

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

1.1 Optional Services

The Contractor grants to Canada the irrevocable option to acquire the services described at Annex A Statement of Work of the Contract under the same conditions and at the prices and/or rates stated in the Contract. The option may only be exercised by the Contracting Authority and will be evidenced, for administrative purposes only, through a contract amendment.

The Contracting Authority may exercise the option at any time before the expiry of the Contract by sending a written notice to the Contractor.

1.2 Task Authorization

1.2.1 Work described at Annex A, Statement of Work will be performed under the Contract on an "as and when requested basis"

1.2.2 With respect to the Work mentioned under paragraph 1.2.1 of this clause,

1.2.2a) an obligation will come into force only when the Contractor receives a Task Authorization (TA) inclusive of any revisions, authorized and issued in accordance with this clause, and only to the extent designated in the authorized TA,

1.2.2b) the TA Authority and limit will be determined in accordance with paragraph 1.2.3 of this clause

1.2.2c) the Contractor must not commence work until a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract. The Contractor acknowledges that work performed before a TA, inclusive of any revisions, has been authorized and issued in accordance with the Contract will be done at the Contractor's own risk and expense,

1.2.2d) the task description, inclusive of any revisions, included in an authorized TA must fall within the scope of the Statement of Work, in Annex A; and

1.2.2e) the TA, inclusive of any revisions, will be authorized under the Contract through the use of Annex D Task Authorization Form. An authorized TA is a completed Annex D signed by the TA Authority

1.2.3 TA Authority and Limit

1.2.3.1 "The Project Authority may authorize individual TAs, inclusive of any revisions, the sole applicable Contract basis of payment of which is Limitation of Expenditure up to a limit of **\$150,000.00 GST or HST included**. Any TA the total value of which would exceed that limit or any revision to a previously authorized TA that would increase the TA total value above that limit, or any revisions to any previously authorized TA the applicable Contract basis of payment of which is firm lot price must be authorized by the Contracting Authority before issuance to the Contractor."

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1.2.3.2 The authority specified under paragraph 1.2.3.1 of this clause is granted subject to the sum specified in the Contract under clause 6.2, Limitation of Expenditure - Cumulative Total of all authorized TAs, not being exceeded.

1.2.4. Multiple contracts

As more than one contract has been awarded for this requirement for each stream of Work specified in the Statement of Work, in Annex A, a request to perform a task will be sent in accordance with paragraph 1.2.5.1 of this clause to the first ranked contractor in the Contractors' order of ranking below. If that contractor confirms in writing that it is unable to perform the task as a result of previous commitments under one or more than one authorized TA, the request to perform a task will be forwarded to the next highest ranked contractor in the Contractors' order of ranking until another contractor in the ranking can perform the task. If no contractor in the ranking can perform the task, Canada reserves the right to acquire the required Work by other means. A contractor in the ranking may advise the Project Authority and the Contracting Authority in writing that it is unable to carry out additional tasks as a result of previous commitments under one or more than one authorized TA and no request to perform a task will be sent to that contractor until that contractor has given notice in writing to the Project Authority and the Contracting Authority that it is available to perform additional tasks.

Three (3) contracts were awarded as a result of PWGSC bid solicitation number 47175-12-8426 two (2) contracts for work-stream one (1) Internal Audit Services and one (1) contracts for work stream three (3) Information Technology and Systems Audits specified in the Statement of Work, in Annex A. The Contractors' order of ranking is as follows:

Work-stream one (1) Internal Audit

Ranked first: Interis 55% or \$ 495,000.00 (GST/HST included)

Ranked second: Raymond Chabot Grant Thornton 45% or \$ 405,000.00 (GST/HST included)

Work-stream three (3) Information Technology and Systems Audits

Ranked first: Hallux 100% or \$ 900,000.00 (GST/HST included)

1.2.5 TA Process

1.2.5.1 For each task or revision of a previously authorized task, the Project Authority will provide the Contractor with a request to perform a task prepared using Annex D Task Authorization Form, containing as a minimum:

- 1 the task or revised task description of the Work required, including
 - i. the details of the activities or revised activities to be performed;
 - ii. a description of the deliverables or revised deliverables to be submitted; and
 - iii. a schedule or revised schedule indicating completion dates for the major activities or submission dates for the deliverables, or both, as applicable;
- 2 the Contract security requirements applicable to the task or revised task;

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3. the Contract basis (bases) of payment applicable to the task or revised task, and
4. the Contract method(s) of payment applicable to the task or revised task and, as applicable, the associated schedule of milestones

1.2.5.2 Within five (5) calendar days of its receipt of the request, the Contractor must provide the Project Authority with a signed and dated response prepared and submitted using the TA form received from the Project Authority containing as a minimum:

- i. the total estimated cost proposed for performing the task or, as applicable, revised task,
 - a. a breakdown of that cost in accordance with Annex B, to be provided as applicable, per milestone contained in the Schedule of Milestones
- ii. and for each resource proposed by the Contractor for the performance of the Work required who is not identified under the Specific Person (s) clause of the Contract
 - a. the name of the proposed resource
 - b. the resume of the proposed resource, and
 - c. a demonstration that the proposed resource meets
- iii. the Contract security requirements (1.2.5.1 (2) above);
- iv. _____ (insert the applicable requirements), and

1.2.5.3 TA Authorization

1.2.5.3.1 The TA Authority will authorize the TA based on:

1. the request submitted to the Contractor pursuant to paragraph 1.2.5.1 above,
2. the Contractor's response received, submitted pursuant to paragraph 1.2.5.2 above; and
3. the agreed total estimated cost for performing the task or as applicable, revised task and, as applicable, the breakdown of that cost per milestone contained in the Schedule of Milestones

1.2.5.3.2 The TA Authority will authorize the TA provided each resource proposed by the Contractor for the performance of the Work required meets all the requirements specified under paragraph 1.2.5.2 (3) above

1.2.5.4 The authorized TA will be issued to the Contractor as an email attachment in PDF format). The original version will follow by mail.

1.2.6 Minimum Work Guarantee - All the Work - Authorized TAs

1.2.6.1 "Maximum Contract Value" means the sum specified in Contract clause 6.2 "Limitation of Expenditure - Cumulative Total of All Authorized TAs, and "Minimum Contract Value" means 1% of the Maximum Contract Value.

1.2.6.2 Canada's obligation under the Contract is to request Work in the amount of the Minimum Contract Value or at Canada's option to pay the Contractor at the end of the Contract in accordance with paragraph 1.2.6.3 of this clause. In consideration of such obligation, the Contractor agrees to stand in readiness throughout the Contract period to perform the Work. Canada's maximum liability for Work requested in authorized TAs, performed by the

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Contractor and accepted by Canada must not exceed the Maximum Contract Value, unless an increase is authorized in writing by the Contracting Authority

1.2.6.3 In the event that Canada does not request Work in the amount of the Minimum Contract Value during the period of the Contract, Canada must pay the Contractor the difference between the Minimum Contract Value and the cost of the Work requested in authorized TAs, performed by the Contractor and accepted by Canada.

1.2.6.4 Canada will have no obligation to the Contractor under this clause if Canada terminates the Contract in whole or in part for default.

1.2.7 Periodic Usage Reports - Contracts with TAs

1.2.7.1 The Contractor must compile and maintain detailed and current data on its performance of Work required and requested under TAs (inclusive of any revisions) authorized and issued under the Contract.

1.2.7.2 No later than 15 calendar days after the end of each of the reporting periods below, the Contractor must submit to the Contracting Authority and Project Authority a periodic usage report containing in an electronic spreadsheet (such as MSOffice Excel), the data elements specified in paragraphs 1.2.7.3 and 1.2.7.4 below in the order they are presented. Where at the end of a reporting period, no changes are required to be made to the data contained in the periodic usage report submitted for the previous period, the Contractor must submit a "NIL" report to the Contracting Authority and Project Authority.

The reporting periods are defined as follows:

1st quarter: April 1 to June 30;
2nd quarter: July 1 to September 30;
3rd quarter: October 1 to December 31, and
4th quarter: January 1 to March 31

A sample MSOffice spreadsheet containing the data elements contained in paragraphs 1.2.7.3 and 1.2.7.4 is provided in Annex E.

1.2.7.3 For each TA authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the TA number appearing on the TA form;
- the date the task was authorized appearing on the TA form;
- the total estimated cost of the task (GST/HST extra) before any revisions appearing on the TA form;
- the following information appearing on the TA form must be included for each authorized revision, starting with revision 1, then 2, etc.
 - the TA revision number;
 - the date the revision to the task was authorized;
 - the authorized increase or decrease (GST/HST extra);
 - the total estimated cost of the task (GST/HST extra) after authorization of the revision;
- the total cost incurred for the task (as last revised, as applicable), GST/HST extra;
- the total cost incurred and invoiced for the task (as last revised, as applicable), GST/HST extra;
- the GST/HST total amount invoiced;
- the total amount paid, GST/HST included;

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- the start and completion date of the task (as last revised as applicable); and
- the active status (i.e., the percentage of the work completed) of the task (as last revised, as applicable) with an explanation (as applicable).

1.2.7.4 For all TAs authorized and issued under the Contract, the data must contain the following data elements in the order presented:

- the sum (GST/HST extra) specified in clause 8.2 Limitation of Expenditure - Cumulative Total of all Authorized TAs of the Contract as last amended \$ **384,380.53**
- the total cost incurred for all authorized tasks inclusive of any revisions, GST/HST extra,
- the total cost incurred and invoiced for all authorized tasks inclusive of any revisions, GST/HST extra;
- the GST/HST total amount invoiced for all authorized tasks inclusive of any revisions, and
- the total amount paid for all authorized tasks inclusive of any revisions, GST/HST extra.

2.0 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada

2.1 General Conditions

2035 (2011-5-16), General Conditions - Higher Complexity - Services, with the following modifications, will apply to and form part of this Contract

2035 (2011-05-16), General Conditions - Services are modified as follows.

In section 01, Interpretation, delete the definition of Minister and replace it with the following:

Minister The Minister is defined as the minister that enters into a Contract pursuant to the Supply Arrangement, be it the Minister of PWGSC or the Minister of the Authorized Client, as the case may be.

2.2 Specific Person(s) (Consult Annex B, BOP for the names of the proposed resources)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract. See Annex B Basis of Payment

3. Security Requirement

- 1 The Contractor must at all times during the performance of the Contract hold a valid Facility Security Clearance at the level of SECRET, with approved Document Safeguarding at the level of SECRET issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).
- 2 The Contractor personnel requiring access to CLASSIFIED information, assets or sensitive work site(s) must EACH hold a valid personnel security screening at the level of SECRET granted or approved by the CISD, PWGSC.
- 3 The Contractor MUST NOT utilize its Information Technology systems to electronically process, produce or store any sensitive CLASSIFIED information until CISD/PWGSC has

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issued written approval. After approval has been granted, these tasks may be performed at the level of SECRET

4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC
5. The Contractor must comply with the provisions of the:
 - (a) Security Requirements Check List and security guide (if applicable), attached at Annex B,
 - (b) Industrial Security Manual (Latest Edition).

4. Term of Contract

4.1 Period of the Contract

The Work is to be performed during the period of January 1, 2012 to December 31, 2014

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year period(s) under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

5. Authorities

5.1 User Department Contracting Authority

The Contracting Authority for the Contract is:

Robert Pilon
Supply Specialist
Public Works and Government Services Canada
Acquisition Branch / Professional Services Procurement Directorate
11 Laurier Street, PDP #1, 10c1
Telephone: 819-958-7509
Facsimile: 819-956-2675
E-mail address: Robert.Pilon@lpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

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5.2 Project Authority

The Project Authority for the Contract is:

Elaine Maheu
Senior Director
Internal Audit Division
Canada Border Service Agency
410 Laurier Avenue West, 11th Floor
Ottawa Ontario, K1A 0L8
E-mail address: Elaine.Maheu@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Raymond Chabot Grant Thornton Consulting Inc.
2505 St. Laurent Blvd.
Ottawa, Ontario, K1H 1E4
E-mail: @rcgt.ca

6. Payment

A) Firm Lot Price:

This is a basis of payment that applies when the total amount payable to the contractor for all or, as applicable, a portion of the contractual obligations, is the firm price agreed upon by the contracting authority and the contractor with no price breakdown (i.e. without a price breakdown of its various cost elements to show the details). This is a lot price.

B) Limitation of Expenditure: The limitation of expenditure is a predetermined amount of money representing Canada's total liability to the contractor. The contractor is expected to do its best to satisfactorily complete all the work indicated in the contract to which this basis of payment applies without exceeding the limitation of expenditure. If the contractor cannot perform a part of the work without exceeding the limitation of expenditure, it is not legally required to perform this part of the work unless a negotiated increase to the limitation of expenditure has been previously included in the contract in writing by the Contracting authority, or, in the case of a TA, by the TA Approval Authority.

6.2 Canada's Total Responsibility

6.1 Basis of Payment for Approved Task Authorization (TA)

The following bases of payment will form part of the approved TA.

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6.1.1 Firm Lot Price TA

In consideration of the Contractor satisfactorily completing all of its obligations under the approved TA, the Contractor will be paid the firm lot price stipulated in the approved TA, as determined in accordance with the basis of payment, in Annex B. Customs duty are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved, in writing, by the Contracting Authority before their incorporation into the Work.

6.1.2 TA subject to a Limitation of Expenditures

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work specified in the approved TA, as determined in accordance with the basis of payment, in Annex B, to the limitation of expenditure specified in the approved TA.

Canada's total liability to the Contractor under the approved TA must not exceed the limitation of expenditure specified in the approved TA. Customs duties are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

No increase in the liability of Canada or in the price of the Work specified in the approved TA resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved in writing, by the TA Approval Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the TA Approval Authority. The Contractor must notify the TA Approval Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
- (b) four (4) months before the final delivery date specified in the approved TA, or
- (c) as soon as the Contractor considers that the approved TA funds are inadequate for the completion of the Work specified in the approved TA.

whichever comes first

If the notification is for inadequate approved TA funds, the Contractor must provide to the TA Approval Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.2. Limitation of Expenditure - Cumulative Total of all Approved Task Authorizations

1. Canada's total liability to the Contractor under the Contract for all approved Task Authorizations, inclusive of any amendments, must not exceed \$ 394,380.53. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada will be authorized or paid to the Contractor unless an increase has been approved in writing, by the Contracting Authority.

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- 3 The Contractor must notify the Contracting Authority, in writing, as to the adequacy of this sum
- (a) when it is 75 percent committed, or
 - (b) four (4) months before the Contract expiry date, or
 - (c) as soon as the Contractor considers that the sum is inadequate for the completion of the Work required and requested in all authorized TAs, inclusive of any revisions the applicable basis of payment of which is limitation of expenditure (contract clause 6.2, TA subject to a Limitation of Expenditure),
- whichever comes first.

4. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability

6.3 Method of Payment

6.3 Methods of Payment - Approved TA

Several or all of the following methods of payment will form part of the approved TA.

A-Firm Lot Price TA

For the Work specified in an approved firm lot price TA.

B-Limitation of Expenditure TA

For the Work specified in an approved TA subject to a limitation of expenditure

A-Single Payment

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if

- a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b) all such documents have been verified by Canada,
- c) the Work delivered has been accepted by Canada.

OR

B-Milestone Payments (H3010C) with no holdback

Canada will make milestone payments in accordance with the Schedule of Milestones detailed in the Contract and the payment provisions of the Contract if

- a) an accurate and complete claim for payment using PWGSC/TPSGC 1111, Claim for Progress Payment, and any other document required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b) all the certificates appearing on form PWGSC-TPSGC 1111 have been signed by the respective authorized representatives,

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- (c) all work associated with the milestone and as applicable any deliverable required has been completed and accepted by Canada.

OR

C-Monthly Payments

Canada will pay the Contractor on a monthly basis for work performed during the month covered by the invoice in accordance with the payment provisions of the Contract if

- (a) an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- (b) all such documents have been verified by Canada,
- (c) the Work performed has been accepted by Canada.

6.4 SACC Manual Clauses

C0305C (2008-05-12) Cost Submission

H3027C (2010-01-11) Payment of Invoices by Credit Card

6.5 Discretionary Audit

C0706C (2010-01-11), Discretionary Audit

7. Invoicing Instructions

- 1 In the case of a milestone or a progress payment, the Contractor must submit a claim for payment using form PWGSC-TPSGC 1111. Claim for progress payment

Each claim must show:

- (a) all information required on form PWGSC-TPSGC 1111,
- (b) all applicable information detailed under the section entitled "Invoice Submission" of the general conditions,

Each claim must be supported by:

- (a) a copy of time sheets to support the time claimed;
 - (b) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses,
 - (c) a copy of the monthly progress report.
- 2 The Goods and Services Tax or Harmonized Sales Tax (GST/HST), as applicable, must be calculated on the total amount of the claim before the holdback is applied. At the time the holdback is claimed, there will be no GST/HST payable as it was claimed and payable under the previous claims for progress payments.
3. The Contractor must prepare and certify one original and two (2) copies of the claim on form PWGSC-TPSGC 1111 and forward it to the Project Authority identified under the section entitled "Authorities" of the Contract for appropriate certification after inspection and acceptance of the Work takes place.

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The Project Authority will then forward the original and two (2) copies of the claim to the Contracting Authority for certification and onward submission to the Payment Office for the remaining certification and payment action.

4. The Contractor must not submit claims until all work identified in the claim is completed.

7.1 Additional Invoicing Instructions

1. An invoice for a single payment or a monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by
 - (a) a copy of time sheets to support the time claimed,
 - (b) a copy of the release document and any other documents as specified in the Contract,
 - (c) a copy of the invoices receipts, vouchers for all direct expenses, travel and living expenses, and
 - (d) a copy of the monthly progress report.
3. Invoices must be distributed as follows.
 - (a) The original and one (1) copy must be forwarded to the following address for certification and payment as appearing on the front page of the contract, and,
 - (b) One (1) copy must be forwarded to the Contracting Authority identified under article 5 of the Contract entitled "Authorities"

8. Certifications

8.1 Compliance with the certifications provided by the Contractor in its bid is a condition of the Contract and subject to verification by Canada during the term of the Contract. If the Contractor does not comply with any certification or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

9. Applicable Laws

The Contract must be interpreted and governed and the relations between the parties determined, by the laws in force in Ontario.

10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2011-05-16), General Conditions - Higher Complexity Services,
- (c) the Supplemental General Conditions 4008 (2008-12-12) Personal information
- (d) Annex A, Statement of Work,
- (e) Annex B, Basis of Payment,
- (f) Annex C, Security Requirements Check List,
- (g) the signed Task Authorizations (including all of its annexes, if any) , and

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(h) the Contractor's bid dated October 4, 2011

11 SACC Manual clause A2000C (2006-06-16), Foreign Nationals (Canadian Contractor)

12 Insurance

SACC Manual clause G1005C (2008-05-12), Insurance

13 SACC Manual clause

A9068C (2010-01-11), Government Site Regulations

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ANNEX A

STATEMENT OF WORK

1.0 TITLE

The Canada Border Services Agency requires Internal Audit professionals to conduct several types of internal audit engagements in support of the agency's Internal Audit and Program Evaluation Directorate.

2.0 OBJECTIVE

To work with the Internal Audit and Program Evaluation Directorate (IAPED) of CBSA, in delivering on a range of specific internal audit projects. IAPED may request a complete team, a partial team, or a single resource expert in internal Audit, IT Audit to conduct engagements in support of CBSA's Internal Audit Operations.

The Contractor and their proposed resource(s) must work with the internal audit staff of IAPED to carry out the work.

3.0 BACKGROUND

The CBSA is responsible for the administration and enforcement of approximately 90 domestic Acts and Regulations on behalf of other federal departments and agencies, as well as international agreements. With a budget in the order of \$1.9 billion and employing some 14 000 staff, it provides services at about 1 200 points across Canada and 40 international locations. The Internal Audit and Program Evaluation Directorate reports directly to the President of the Agency; the Internal Audit operations have a staff of 37. In 2009-10 the Audit Committee reviewed and approved 12 internal audit reports and their management action plans, and 5 other assessments, surveys and similar projects. In 2010-11, the Audit Committee reviewed and approved nine internal audit reports and their management action plans, and eight other assessments, surveys and similar assignments.

4.0 Description of Resource Categories

4.1 Partner/Managing Director

May be an owner of the firm. The resource exercises project sign-off authority on behalf of the Contractor, and oversees and assures the quality of work of Project Managers/Leaders responsible for individual projects. Negotiates the final agreement for the Work on behalf of the firm. Supervises the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtains approval from the Project Authority for their application. Reports progress of the project on an as needed basis and at key milestones in the life cycle. Meets with senior level auditees, as required, to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

4.2 Project Manager/Leader

Manages the project team during the planning, implementation and reporting phases of the audit Work. Ensures that resources are made available and that the project is developed and is fully implemented within agreed time, cost and performance parameters of the Contract. Determines budgetary requirements, the composition, roles and responsibilities and deadlines for the project team. Defines and documents the objectives and scope for the project, identifies problems impeding successful completion of the project and proposes, develops and implements significantly

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new or modified audit approaches to solve them. Reports progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle. Meets with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations. Prepares plans, charts, tables and diagrams to assist in presenting or displaying observations and recommendations.

4.3 Senior Auditor

Develops and designs approaches and programs for significant segments of projects. Participates in the development of the overall plan and strategy for specific projects. Carries-out, or supervises auditors and junior auditors in the performance of project tasks according to approved programs or plans. Prepares and presents project observations and recommendations to the Project Manager/Leader for approval. Presents observations and findings from work completed to the Project Authority and to auditees. Drafts and revises audit reports.

4.4 Auditor

Participates in the planning, conduct and reporting phases of projects. Organizes and conducts project tasks according to approved programs or plans. Drafts portions of, or content leading to, drafts and final reports, including audit observations, conclusions and recommendations. Presents oral briefings and debriefings to auditees on assigned segments of projects.

4.6 Audit Support Specialist

Provides specialized knowledge and advice in support of the audit work being done by those in one or more professional categories described above. Depending on the nature of the requirement, audit support specialists may include experts in data extraction, data analysis and spreadsheet development, statistical sampling, data recovery and reconstruction specialist, engineers, etc.

The requirement for audit support specialists must be addressed on a case-by-case basis with, and authorized by the Contracting Authority during the Request for Proposal stage in keeping with the Professional Audit Support Services Supply Arrangement.

5.0 SCOPE OF SERVICES

CBSA will require the services of internal and IT auditors to provide assurance that its governance framework (including policies), risk management framework, and management and operational controls are adequate and effective.

Note: The Bidder can bid on more than one work-stream but must submit one separate technical bid for each specified work-stream. Canada requests that the Bidder clearly identifies in the first pages of its bid which work-stream it is bidding on.

5.1 Work-stream 1: Internal Audit Services

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The range of activities under this work stream could include

- Value-for-money audit,
- Compliance audit,
- Assurance audit,

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- Management controls audit,
- Operational audit,
- Horizontal or sectoral audits led by the Comptroller General and
- Develop audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit

Minimum Mandatory Qualifications and Experience for the Resource Categories.

The following are the minimum mandatory requirements that must be met by the Contractor's personnel identified under each applicable resource category for work to be performed under this work-stream. User departments cannot reduce these minimum requirements but, if necessary, user departments may increase these requirements at the Request for Proposal (RFP) stage:

PARTNER/MANAGING DIRECTOR

- Education/Professional Qualifications.
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA
- Experience.
 - o Must have a minimum of eight (8) cumulative years of audit experience within the past ten (10) years, including at least two (2) cumulative years of experience in internal audit.

PROJECT MANAGER/LEADER

- Education/Professional Qualifications
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA.
- Experience
 - o Must have a minimum of six (6) cumulative years experience of audit experience within the last ten (10) years including at least two (2) cumulative years experience in internal audit.

SENIOR AUDITOR

- Education./Professional Qualifications
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA, OR
 - o A degree from a recognized university (identify university as per paragraph 5.0 above) which is relevant to the work-stream.
- Experience
 - o Must have a minimum of three (3) cumulative years of audit experience within the past ten (10) years.

AUDITOR

- Education/Professional Qualifications
 - o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA, OR
 - o a degree from a recognized university (identify university as per paragraph 5.0 above) relevant to the work-stream

6.0 TASKS

Following contract award the Project Authority will hold a kick-off meeting with the successful Contractors. This meeting will serve to advise which Internal Audit Projects from the initial contract period will be assigned to which Contractor

The Work will involve but will not be limited to, the following

PLANNING PHASE (MAY COMPRISE, BUT NOT LIMITED TO)

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- o Preliminary discussions with Project Authority and agreement on the approach of the project management methods and audit direction leading to a documented preliminary overview of the audit
- o Identify, assess, discuss and document risks.
- o The terms of reference in consultation with the audit team including identification of scope objectives sampling strategy, timing and resource requirements
- o Establish the audit requirements and procedures
- o Research, develop, and recommend various audit techniques,
- o Evaluate and recommend alternative methods of achieving audit objectives,
- o Identify and analyze applicable frameworks, acts, policies, procedures practices and applicable legislative and regulatory documents to support the development of the Planning and Examination Phase document and tasks,
- o Liaise with the proper authorities to resolve complex problems and ambiguous interpretations of the central agencies, frameworks acts, policies, and directives in order to accurately develop the planning examination phase document and tasks,
- o Liaise coordinate and work with the current CBSA audit team;
- o Properly document minutes and decisions of meetings,
- o Prepare audit program aligned with the terms of reference that clearly describes objectives, criteria, lines of enquiry methodology and task responsibility; and
- o Develop audit tasks that will allow for appropriate completion of the audit program

CONDUCT PHASE - EXAMINATION TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- o Perform audit related work as and when requested by the Project Authority as outlined in the approved Audit Program and as authorized by the RFP and Project Authority. This may involve all or certain activities outlined in the Audit Program. For example, the Contractor may be required to supplement an internal team of auditors in conducting interviews,
- o Gather sufficient, relevant, reliable and appropriate information to conduct audit procedures,
- o Complete the analysis and evaluation of the information (both qualitative and quantitative audit procedures may be used) and evidence to meet audit objectives
- o Analyze information and prepare written observations and conclusions as per template/format provided by the IAPED
- o Bring any matters of significance to the attention of the Project Authority throughout the conduct of the audit,
- o Lead and attend meetings with Internal Audit, CBSA officials, functional lead, central agencies and interdepartmental working groups sessions comprised of subject matter experts, federal public service representatives and contract resources in both official languages as required;
- o Liaise, coordinate and work with CBSA internal resources,
- o Develop working papers in the audit working paper software TeamMate to support audit findings, and
- o Document preliminary findings and prepare a minimum of three (3) professional presentation decks

****NOTE:** in addition to the activities outlined above in 5.2 IT and Systems Audits may also require the completion of Threat-Risk Assessments (TRA) and Vulnerability testing activities.

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7.0 CLIENT SUPPORT

Upon initiation of each Task Authorization, the Project Authority will provide relevant background information and access to data. Every attempt will be made throughout the course of the contract to provide additional information requested by the Contractor, if deemed relevant to the project. In addition, the Project Authority will be available to respond to inquiries from the Contractor. The Contractor will be provided with access to the Project Authority and staff as required (minimum weekly) and to necessary documents from relevant working groups/committees as deemed relevant by the Project Authority.

CBSA internal resources and subject matter experts will be available as the Project Authority deems required.

8.0 DELIVERABLES and ASSOCIATED SCHEDULE

REPORTING PHASE - REPORTING TASKS (MAY COMPRISE, BUT NOT LIMITED TO)

- Prepare for and conduct debriefings with auditees
- Prepare draft report, which will provide findings and recommendations as per template/format provided by the IAPED. This draft report should be cross-referenced and substantiated with supporting documentation. The audit report must include an Executive Summary. The body of the report should include sections such as introduction, observations, recommendations, responses, conclusions and action plan.
- Prepare final draft report after receipt of comments and management responses from auditee; a turnaround time of two weeks will be required to provide comments to the Contractor.
- All documents related to work in the field (working papers, observations, summary of results etc.) must be cross-referenced to final draft report.
- Ensure that the final draft report and supporting working papers successfully sustain a 3rd party quality assurance review and

REVIEW AND PROVIDE ADVICE ON THE ADEQUACY OF THE MANAGEMENT ACTION PLANS.

DELIVERABLES and ASSOCIATED SCHEDULE

Deliverables for each engagement must include the development of:

- Planning documentation, including a Terms of Reference and an Audit Program
- Detailed working papers throughout the examination phase to support audit evidence, findings and subsequent recommendations
- Update briefings and corresponding documents (as required) to the Project Authority throughout the course of the examination phase
- Final draft report substantiated by and cross-referenced to supporting documentation (working papers)

Note:

- All deliverables must conform to the templates, which will be provided by the Project Authority
- CBSA will be responsible for any required translation.

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- All Working Papers must be turned over to the Internal Audit Services Directorate.

9.0 OFFICIAL LANGUAGES

Contractors must provide at least one (1) resource per category (except for Partner) for each Stream with the capability of undertaking tasks in both official languages (e.g. conducting interviews, reviewing documentation, reporting, etc.) Bidders must identify the linguistic profiles of each proposed resource within their submitted proposals.

10.0 WORK LOCATION

The work will be conducted primarily at the CBSA, IAPED located at 410 Laurier Ave W, Ottawa, Ontario, where the files are located. There is no travel expected under work-stream three (3) Information Technology and Systems Audits.

11.0 TRAVEL

If travel is required, it will be specified at the time of the task authorization. See Annex B, Basis of Payment for Treasury Board Guidelines.

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ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula.

$$\text{Days_worked} = \frac{\text{Hours_Worked}}{7.5_hours_per_day}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

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A- Contract Period(s) (From January 1, 2012 to December 31, 2014)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below

1.0 Professional Fees

The Contractor will be paid all inclusive per diem rates as follows.

WORKSTREAM # 1 Internal Audit Services

WORKSTREAM # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)	ALL-INCLUSIVE PER DIEM RATE (In Cdn \$)
		Contract Period 1	Contract Period 2	Contract Period 3
		January 1, 2012 to December 31, 2012	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Resource Category	Resource Name			
1	Contract Period			
1a	Partner/Managing Director			
1b	Project Manager/Leader			
1c	Senior Auditor			
1d	Auditor			

Total Estimated Cost of Professional Fees specified in BOP E 8.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 394,380.53

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2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit

Canada will not accept any travel and living expenses for

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, § 2. The *National Capital Act* is available on the Justice Website: Department of Justice,
- b. Any travel between the Contractor's place of business and the NCR, and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all-inclusive per diem rates specified in subsection A-1.0 above.

2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed **\$10,619.47** (HST extra), for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum
 - (a) when it is 75 percent committed, or
 - (b) four (4) months before the Contract expiry date, or
 - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

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whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 10,619.47

3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 405,000.00

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

B- Option to Extend the Term of the Contract

B-Extended Contract Period (From January 1, 2015 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

	Work-stream # 1 Internal Audit	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$) (option) Period # 1 January 1, 2015 to December 31, 2015	ALL-INCLUSIVE PER DIEM RATE (in Cdn \$) (option) Period # 2 January 1, 2016 to December 31, 2016
	Resource Name		
2	Optional Periods		
2a	Partner/Managing Director		
2b	Project Manager/Leader		
2c	Senior Auditor		
2d	Auditor		

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ANNEX C

SECURITY REQUIREMENTS CHECK LIST

See attached

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***TASK AUTHORIZATION FORM-
FORMULAIRE D'AUTORISATION DE TACHE
ANNEX D***

See attached



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Requisition #1000332233

Contract #2017001254

Purchasing Office — Bureau des Achats:

Canada Border Services Agency
355 North River Road, Vanier Tower B 17th Floor
Ottawa, ON K1A 0L8

Agence des services frontaliers du Canada
355 rue North River, Vanier Tour B 17^e étage
Ottawa, ON K1A 0L8

Title / Sujet
Peer Practice

Contract No. / No du contrat:
2017001254

Contract — Contrat

Your proposal is accepted to sell for Majesty the Queen in right of Canada in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out thereon.

Nous acceptons votre proposition de vendre à sa Majesté la Reine du Chef d'État Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, et/ou les services ou la construction énumérés dans les présentes, et sur toute feuille et/ou annexes (s) prix indiqués(s).

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/acuse réception du présent contrat

Signature

11/1/16

Date

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (caractère d'impression)

Vendor / Firm Name and Address —
Raison sociale et adresse du fournisseur de l'entrepreneur.

HA Quality Services, LLC
1035 Greenwood Blvd Ste 300
Lake Mary, FL 32746

B.D.P. — B.D.P.

Destination of Goods, Services, And Construction —
Destination des biens, services et construction
See herein / voir aux présentes

Invoices to be sent to — Factures Envoyer à
vendors-fournisseurs@cbbsa-asfc.gc.ca

Contracting Authority / Autorité contractante
Nancy Cleroux

Telephone No. / No de téléphone: (343) 291-5727
Fax No. / No de télécopieur: (343) 291-5722

E-Mail Address / Courriel:
Nancy.cleroux@cbbsa-asfc.gc.ca

Total Estimated Cost (HST Currency Type —
incl. / Coût total estimatif Genre de devise.
(TVH incl.): \$24,973.00 CAD

Signed for the President by / Signé pour le Président
par :

[Signature]
Signature Date

Name and Position Title / Nom et Titre du poste

Nancy Cleroux
Senior Contracting Officer
Strategic Procurement and Contracting Operations
Director
Canada Border Services Agency



CONTRACT CLAUSES

1. Statement of Work
2. Standard Clauses and Conditions
3. Security Requirement
4. Term of Contract
5. Authorities
6. Payment
7. Invoicing Instructions
8. Certifications
9. Applicable Laws
10. Priority of Documents
11. Foreign Nationals (Canadian Contractor)
12. Insurance
13. Safeguarding Electronic Media
14. Access to Canada's Property and Facilities

List of Annexes.

- Annex A Statement of Work
Annex B Basis of Payment
Annex C Security Requirement Checklist



CONTRACT CLAUSES

The following clauses and conditions apply to and form part of the contract

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Requirement at Annex A

2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the *Standard Acquisition Clauses and Conditions Manual* (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada

2.1 General Conditions

2035(20-06-04-04). Services - Higher Complexity, apply to and form part of this contract

3. Security Requirement

SECURITY REQUIREMENT FOR CANADIAN SUPPLIER: PWGSC FILE COMMON-PS-SRCL#19

1. The Contractor/Offeror must, at all times during the performance of the Contract/Stand-By Offer/Supply Arrangement, hold a valid Facility Security Clearance at the level of **SECRET** issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC)

2. The Contractor/Offeror personnel requiring access to PROTECTED/CLASSIFIED information, assets or service work sites must FACIT hold a valid personnel security screening at the level of **SECRET** as required, granted or approved by CISD/PWGSC

3. The Contractor/Offeror MUST NOT remove any PROTECTED/CLASSIFIED information from the identified work site(s), and the Contractor/Offeror must ensure that its personnel are made aware of and comply with this restriction

4. Subcontracts which contain security requirements are NOT to be awarded without the prior written permission of CISD/PWGSC

5. The Contractor/Offeror must comply with the provisions of the

a) Security Requirements Check List and security guide (if applicable), attached at Annex C,

b) *Industrial Security Manual* (Latest Edition)

NOTE: There are multiple levels of personnel security screenings associated with this file. In this instance, a Security Classification Guide must be added to the SRCL clarifying these screenings. The Security Classification Guide is normally generated by the organization's project authority and/or security authority



4. Term of Contract

4.1 Period of the Contract

The period of the Contract is from November 2, 2016 to March 31, 2016.

5. Authorities

5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Nancy Ceroux
Title: Senior Contracting Officer
Organization: Canada Border Services Agency (CBSA)
Division: Strategic Procurement and Contracting Operations Directorate
Address: 355 North River Road Vanier Tower B, 17th Floor Ottawa ON K1A 0L8
Telephone: (343) 391-5723
Facsimile: (343) 291-5722
E-mail address: Nancy.Ceroux@cbsa-asfc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

5.2 Project Authority

The Project Authority for the Contract is:

Name: Marianne Thomin
Title: Director
Organization: Canada Border Services Agency (CBSA)
Division: Internal Audit
Address: 171 Slater
Ottawa ON K1A 0L8
Telephone: (613) 94-7212
E-mail address: Marianne.Thomin@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.



5.3 Contractor's Representative

Name

Organization HIA Quality Services, LLC

Address 035 Greenwood Blvd Ste 300
Lake Mary, FL 32746

Telephone: 1-407-937-1399

E-mail address info@hqs.org

6. Payment

6.1 Basis of Payment

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work, as determined in accordance with the Basis of Payment in Annex B, to a limitation of expenditure of **\$22,100,000**. Customs duties are excluded and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

6.2 Limitation of Expenditure

1. Canada's total liability to the Contractor under the Contract must not exceed **\$22,100,000 CAD**. Customs duties are excluded and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - a. when it is 75 percent completed, or
 - b. four (4) months before the contract expiry date, or
 - c. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work.

whichever comes first

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.4 Method of Payment

SACU Manual clause F-1000C (2008-05-12) Single Payment



7. Invoicing Instructions

All invoices must be submitted using one of the following methods (only one copy of the invoice should be sent to the Agency):

1. **Email (preferred method):** Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.
vendors-fourm@csa.gc.ca / fournisseurs@csa.gc.ca
This email address is to be used for submitting invoices and for payment status inquiries.
2. **Mail:**
Canada Border Services Agency
NTR,
105 McGill Street, Suite 260-01, 2nd floor
Montreal, QC H2Y 2E7

A copy of the invoice must be sent to the following location: vendors-fourm@csa.gc.ca

Direct Deposit:

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact vendors-fourm@csa.gc.ca to obtain additional information to confirm direct deposit enrolment process and the steps to be followed.

IMPORTANT NOTE: If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

8. Certifications

There are no certifications associated with this requirement.

9. Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined by the laws in force in Ontario.

10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2016-04-04) General Conditions - Higher Complexity - Services;
- (c) Annex A: Statement of Work;
- (d) Annex B: Basis of Payment;
- (e) Annex C: Security Requirement Checklist;
- (f) Contractor's Proposal dated September 6th 2016 (revised)



11 Foreign Nationals (Canadian Contractor)

SACC Manual clause A2000C (2006-06-16) Foreign Nationals (Canadian Contractor)

12. Insurance

SACC Manual clause G1005C (2008-05-22) Insurance

13. Safeguarding Electronic Media

Before using them on Canada's equipment or sending them to Canada, the Contractor must use a regularly updated product to scan electronically all electronic media used to perform the Work for computer viruses and other coding intended to cause malfunctions. The Contractor must notify Canada if any electronic media used for the Work are found to contain computer viruses or other coding intended to cause malfunctions.

If magnetic or recorded information or documentation is damaged or lost while in the Contractor's care or at any time before it is delivered to Canada in accordance with the Contract, including accidental erasure, the Contractor must immediately replace it at its own expense.

14. Access to Canada's Property and Facilities

Canada's property, facilities, equipment, documentation, and personnel are not automatically available to the Contractor. If the Contractor would like access to any of these, it is responsible for making a request to the Technical Authority. Unless expressly stated in the Contract, Canada has no obligation to provide any of these to the Contractor. If Canada chooses, in its discretion, to make its property, facilities, equipment, documentation or personnel available to the Contractor to perform the Work, Canada may require an adjustment to the Basis of Payment and additional security requirements may apply.



ANNEX A STATEMENT OF WORK

Title

Peer Practice Inspection Consulting

Objective

To engage a qualified and experienced quality assessor to work as an Independent Coach with the Peer Practice Inspection team in conducting the CBSA Internal Audit Practice Inspection

Background

The practice inspection methodology is primarily based on The Institute of Internal Auditors (IIA) Quality Assessment Manual. The Manual considers the effectiveness of internal audit in the eyes of the audit committee, senior management and other stakeholders.

Standard 1312 External Assessments of the *IIA Standards* requires that an external assessment of the internal audit function be conducted every five years by a qualified, independent assessor or assessment team from outside the organization. The *IIA Standards* also require that the CAE discuss with the Audit Committee the qualifications and independence of the external assessor or assessment team, including any potential conflict of interest, and communicate the results of the quality assurance and improvement program to senior management and the Audit Committee.

Scope

In this practice inspection approach, the Government of Canada peer inspection team will enlist a qualified and experienced quality assessor to work as an Independent Coach with a Chief Audit Executive (CAE) from another government department. The contractor will guide, coach, and provide on-the-job training on all aspects of the Peer Practice Inspection. This includes on- and off-site work.

Tasks/Technical Specifications

The Independent Coach will guide the practice inspection team to write a report expressing an opinion on the IA activity's conformance with the Standards, Definition of Internal Auditing and the Code of Ethics.

Under the guidance of the Independent Coach, the peer inspection team will complete the following:

- Provide an opinion as to whether the IA activity conforms to The IIA's *Standards* Definition and Code of Ethics.
- Review implementation of the *Standards* including the existence of a quality assurance process.
- Assess the efficiency and effectiveness of the IA activity in light of (a) its charter, (b) expectations of the audit committee, executive management, and the CAE, and (c) its current needs, exposures to performing at less than an effective level, and the future direction and goals of the organization.
- Identify opportunities and offer ideas and counsel for improving performance. By implementing selected successful practices, the IA activity can add increased value to management and the audit committee and further promote the image and credibility of the IA activity within the organization.
- Review interaction with the other members of the governance process and involvement in the enterprise risk assessment process, the building of the audit universe and preparation of audit schedules. This includes assessing its annual and long-range audit plans to determine whether audit areas represent current and future business plans, strategy, exposures, and operations.



- Determine the perception of internal auditing through interviews and surveys with executive management and customers. Provide insights into their level of satisfaction with internal auditing services, along with appropriate suggested changes.
- Review and identify ways to enhance policies and practices, as well as coordination with external auditors.

The Independent Coach will provide on-the-job Practice Inspection training to the Government of Canada peer team members to help build capacity for future inspections. Specifically in this context the responsibilities of the Independent Coach are as follows:

- Provide an outside, independent, objective influence over inspection processes, decisions, evaluations, recommendations and report.
- With the CAE Team Lead, ensure all aspects of the inspection are carried out in accordance with the systematic, disciplined approach of the IIA's internationally accepted Quality Assessment Manual methodology.
- Coordinated through the CAE Team Lead, provide on-the-job quality assessment training, mentoring and coaching to the inspection team both remotely during the pre-site work and in person during the on-site.
- In all aspects of the inspection, ensure maximum quality assessment knowledge transfer to the team in order to contribute to capacity development.

Travel

The Independent Coach will travel to Ottawa to conduct the Peer Practice Inspection.

Deliverables

The Independent Coach will provide the following deliverables:

- On-the-job quality assessment training, mentoring and coaching both remotely during the pre-site work and in person during the on-site of the quality assessment.
- Results of a survey of client and staff satisfaction with a comparison to the CAE, as well as IIA Quality Services historical data.
- Guidance in interpreting Global Audit Information Network (GAIN) data.
- Personal consultation on techniques that may benefit the IIA activity, and
- Guidance and support to the Peer Inspection team with the development of a detailed report including the following:

Executive Summary

- Opinion as to the organization's current conformance with The IIA's *Standards*.
- Scope and methodology.
- Strengths (successful practices currently performed).
- Summary of observations.

Detailed Observations and Recommendations (with management response)

- Part 1: Considerations for the Audit Committee/Executive Management
- Part 2: Considerations for Internal Audit

All activities will be conducted in English, and guidance provided must ensure that the deliverables conform to the templates contained in the IIA Quality Assessment Manual. The C/SA will be responsible for any required translation.



Project Schedule:

Date	Activities and Deliverables
December 1 st - 6, 2016	On-site preparation, interviews and guidance regarding tests performed
March 3, 2017	CBSA Audit Committee Meeting (attendance via tele- or web-conference)

Constraints

At no time and in no way is protected or classified CBSA information to be removed from CBSA systems, nor will access to or from the contractor's IT systems through the use of a session or line (e.g. VPN) be permitted. Only the person identified as a resource in the Peer Inspection Proposal, Archie Thomas, will have access to the CBSA documents and information and must comply with CBSA internal security policies, directives, standards, and guidelines at all times during the contract.

Client Support

The contractor will be provided with a CBSA user ID, password, workstation or laptop, email address, and other materials supporting documentation as required in order to process, store, and/or transmit CBSA data on the CBSA network during the contract. The use of contractor IT systems is not permitted to process, store, and/or transmit protected or classified CBSA data.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Requisition # 000352243
Contract #207101754

**ANNEX B
BASIS OF PAYMENT**

- 1.0 The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract**

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract the Contractor will be paid a firm price, of \$22,000.00 CAD, travel & expense all inclusive. Taxes are extra if applicable.

Services			Total For Contract
Peer inspection		\$22,100.00	\$22,100.00
		Total	\$22,100.00



ANNEX C SECURITY REQUIREMENTS CHECK LIST



Government of Canada
Gouvernement du Canada

Contract Number / Numéro du contrat: 000332233

Security Classification / Classification de sécurité: 000332233

SECURITY REQUIREMENTS CHECK LIST (SRCL) LISTE DE VÉRIFICATION DES EXIGENCES RELATIVES À LA SÉCURITÉ (LVERS)

PART 1 - CONTRACT INFORMATION / PART 1 - INFORMATION CONTRACTUELLE				
<p>1. a) Subcontract Number / Numéro du contrat de sous-traitance: 000332233</p> <p>1. b) Name and Address of Subcontractor / Nom et adresse du sous-traitant: The Institute of Internal Auditors</p>				
<p>2. Brief description of work / Brève description du travail: Paper Practice / Exercices sur papier</p>				
<p>3. a) Will there be access to controlled funds? / Y aura-t-il accès à des fonds contrôlés? No / Non</p> <p>3. b) Will there be access to classified military intelligence data subject to the provisions of the Technical Data Control Regulations? / Y aura-t-il accès à des données militaires techniques classifiées soumises aux dispositions de la Réglementation sur le contrôle des données techniques? No / Non</p>				
<p>4. Indicate the type of data required / Indiquer le type d'informations requises</p> <p>4. a) Will there be access to information classified under the Protected Information Act? / Y aura-t-il accès à des renseignements classifiés en vertu de la Loi sur l'accès à l'information? No / Non</p> <p>4. b) Will there be access to information classified under the Access to Information Act? / Y aura-t-il accès à des renseignements classifiés en vertu de la Loi sur l'accès à l'information? No / Non</p>				
<p>5. Indicate the type of information supplied / Indiquer le type d'information fournie</p> <p>5. a) Canada / Canada: <input checked="" type="checkbox"/> NATO / OTAN: <input type="checkbox"/> Foreign / Étranger: <input type="checkbox"/></p> <p>5. b) Restricted / Restreint: <input checked="" type="checkbox"/> Not restricted / Non restreint: <input type="checkbox"/> Restricted to / Limité à: <input type="checkbox"/> Not restricted to / Non limité à: <input type="checkbox"/> Specify country(ies) / Préciser le(s) pays: <input type="text"/></p>				
<p>6. Level of information / Niveau d'information</p> <table border="1"> <tr> <td> <p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p> </td> <td> <p>NATO UNCLASSIFIED / NATO NON CLASSIFIÉ</p> <p>NATO RESTRICTED / NATO RESTREINT</p> <p>NATO CONFIDENTIAL / NATO CONFIDENTIEL</p> <p>NATO SECRET / NATO SECRET</p> <p>LOSMAC TOP SECRET / COSMIC TRÈS SECRET</p> </td> <td> <p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p> <p>TOP SECRET (SIGHT) / TRÈS SECRET (SIGHT)</p> </td> </tr> </table>		<p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p>	<p>NATO UNCLASSIFIED / NATO NON CLASSIFIÉ</p> <p>NATO RESTRICTED / NATO RESTREINT</p> <p>NATO CONFIDENTIAL / NATO CONFIDENTIEL</p> <p>NATO SECRET / NATO SECRET</p> <p>LOSMAC TOP SECRET / COSMIC TRÈS SECRET</p>	<p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p> <p>TOP SECRET (SIGHT) / TRÈS SECRET (SIGHT)</p>
<p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p>	<p>NATO UNCLASSIFIED / NATO NON CLASSIFIÉ</p> <p>NATO RESTRICTED / NATO RESTREINT</p> <p>NATO CONFIDENTIAL / NATO CONFIDENTIEL</p> <p>NATO SECRET / NATO SECRET</p> <p>LOSMAC TOP SECRET / COSMIC TRÈS SECRET</p>	<p>PROTECTED A / PROTÉGÉ A</p> <p>PROTECTED B / PROTÉGÉ B</p> <p>PROTECTED C / PROTÉGÉ C</p> <p>CONFIDENTIAL / CONFIDENTIEL</p> <p>SECRET / SECRET</p> <p>TOP SECRET / TRÈS SECRET</p> <p>TOP SECRET (SIGHT) / TRÈS SECRET (SIGHT)</p>		

Security Classification / Classification de sécurité

B555, 200 001 10006 0

Canada



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Requisition #1000332233
Contract #20 7001254



Document
Number

Document Number	000532283
Document Description	Document de sécurité

PARTIE A (SUPPLIER) / PARTIE A (FURNISSEUR)

1. Is the supplier a Canadian citizen or resident?	1. Le fournisseur est-il un citoyen ou résident canadien?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2. Is the supplier a Canadian company?	2. Le fournisseur est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
3. Is the supplier a Canadian company?	3. Le fournisseur est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

PARTIE B (PERSONNEL) / PARTIE B (PERSONNEL, FOURNISSEUR)

1. Is the personnel a Canadian citizen or resident?	1. Le personnel est-il un citoyen ou résident canadien?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2. Is the personnel a Canadian company?	2. Le personnel est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
3. Is the personnel a Canadian company?	3. Le personnel est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Granted to Archie Robert Thomas CBSA Augus 23 2018

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

PARTIE C (MESURES DE PROTECTION) / PARTIE C (MEASURES OF PROTECTION)

1. Is the supplier a Canadian citizen or resident?	1. Le fournisseur est-il un citoyen ou résident canadien?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2. Is the supplier a Canadian company?	2. Le fournisseur est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
3. Is the supplier a Canadian company?	3. Le fournisseur est-il une entreprise canadienne?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

Use of the screen may be identified as security sensitive and it is to be provided

Security Attribution / Attribution de sécurité

Canada



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Requisition #1000332233
Contract #201700 754



Secrétariat
affiliée

Classification
du document

United to

1000332233

Supply to

PART C (continued) PARTIE C (suite)

For users completing the form manually use the summary chart below to indicate the categories and levels of security classification of documents.
Les utilisateurs qui remplissent le formulaire doivent utiliser le tableau récapitulatif ci-dessous pour indiquer le niveau de sécurité des documents.

If users complete the form manually, the summary chart is automatically populated by the system.
Dans le cas des utilisateurs qui remplissent le formulaire manuellement, le tableau récapitulatif est automatiquement généré par le système.

SUMMARY CHART TABLEAU RÉCAPITULATIF

Document type Type de document	PROTECTED A B C	CLASSIFIED CLASSIFIÉ			NATO					COSMIC		Other Autre	
		SECRET S	Secret S	Secret S	NATO Confidential Confidentiel	NATO Confidential Confidentiel	NATO Confidential Confidentiel	NATO Confidential Confidentiel	NATO Confidential Confidentiel	COSMIC Top Secret Top Secret	COSMIC Secret Secret	Other Autre	Other Autre
Information Assets Renseignements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Production	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Autre	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other Autre	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1. Information of the form is contained within the SECRET, PROTECTED and/or CLASSIFIED
L'information de ce formulaire est contenue dans le SECRET, PROTÉGÉ et/ou CLASSIFIÉ

If Yes, classify this form by indicating the top and bottom in the area entitled "Security Classification"
Dans l'affirmative, classifiez ce formulaire en indiquant le niveau de sécurité dans la case intitulée

2. Are the documents placed in the SECRET, PROTECTED and/or CLASSIFIED
Les documents associés à ce formulaire sont-ils classifiés PROTÉGÉ et/ou CLASSIFIÉ

If Yes, classify this form by indicating the top and bottom in the area entitled "Security Classification" and indicate with classification (e.g. SECRET with Attachments)
Dans l'affirmative, classifiez ce formulaire en indiquant le niveau de sécurité dans la case intitulée "Classification de sécurité" et indiquez avec classification (p. ex. SECRET avec des pièces jointes)

Security Classification Classification de sécurité

Document type

Canada

0 10 20 30 40 50 60 70 80 90 100

Canada



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 2018001846

Purchasing Office — Bureau des Achats :
Canada Border Services Agency
473 Albert Street 8th Floor
Ottawa, ON K1A 0L8
Agence des services frontaliers du Canada
473 rue Albert, 8ième étage
Ottawa, ON K1A 0L8

Title — Sujet:
Statistical Sampling

Contract No. — No du contrat:
2018001846

Contract — Contrat

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

D.D.P. — D.D.P.:
Destination of Goods, Services, And Construction
Destination des biens, services et construction
See herein - voir aux présentes

Invoices to be sent to — Factures Envoyer à :

Canadian Border Services Agency/ Finance
473 Albert Street 5th Floor
Ottawa, ON K1A 0L8

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :

Ernan Levy

Signature

Date 05 March 2018

Name, title of person authorized to sign (type or print) —
Nom et titre du signataire autorisé (caractère d'impression)

Contracting Authority — Autorité contractante :
Jordan Komery

**Telephone No. — No de
telephone:**
(343) 291-5726

**Fax No. — No de
télécopieur :**
()

E-Mail Address — Courriel:
Jordan.komery@cbsa-asfc.gc.ca

**Total Estimated Cost (HST
incl.) /Coût total estimatif
(TVH incl.):**
\$11,582.50

**Currency Type -
Genre de devise :**
CAD

**Vendor / Firm Name and Address
Raison sociale et adresse du fournisseur/de l'entrepreneur :**

The Institute of Internal Auditors
1035 Greenwood Blvd, Suite 401
Lake Mary, FL
32746

Signed for the President by — Signé pour le Président par

Signature

Date

FEB 13 2018

Name and Position Title — Nom et Titre du poste

MICHEL DEROUIN
A/Team Lead, Strategic and National Procurement Unit
SPWAD, Canada Border Services Agency

Canada Border
Services AgencyAgence des services
frontaliers du Canada

Contract No. 2018001846

CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 2016-04-04), General Conditions - Higher Complexity - Services, apply to and form part of the Contract.

3. Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

4. Term of Contract**4.1 Period of the Contract**

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

5. Authorities**5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Name: Jordan Komery
Title: Contracts Officer Canada Border Services Agency
Comptrollership Branch
Directorate, Strategic Procurement and Material Management Division
Address: 355 North River Road, 17th floor, Ottawa, ON K1A 0L8
Telephone: 343-291 5726
E-mail address: jordan.komery@cbsa-asfc.gc.ca



Canada Border
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Contract No. 2018001846

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

5.2 Project Authority

The Project Authority for the Contract is:

Name: Chelsea Coyle
Title: Manager
Organization: Internal Audit and Program Evaluation Directorate
Address: 171 Slater St, Ottawa, ON K1A 0L8
Telephone: 613 941-7484
E-mail address: Chelsea.coyle@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority, however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name:
Telephone: 1 407 937-1366
E-mail address: @theia.org

6 Payment

6.1 Limitation of Expenditure

1 Canada's total liability to the Contractor under the Contract must not exceed \$ 10,250.00. Customs duties are included and Applicable Taxes are extra.

2 No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- when it is 75% committed, or
- four months before the contract expiry date, or
- as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3 If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Canada Border
Services AgencyAgence des services
frontaliers du Canada

Contract No. 20-80018-46

6.2 Limitation of Price**SACC Manual clause C6000C (2017-08-17) Limitation of Price**

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved in writing by the Contracting Authority before their incorporation into the work.

6.3 SACC Manual clauses**H1000C (2008-05-12) Single Payment****H1001C (2008-05-12) Multiple Payments**

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract;
- b. all such documents have been verified by Canada;
- c. the Work delivered has been accepted by Canada.

6.4 Electronic Payment of invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment Instrument(s):

- a. Visa Acquisition Card,
- b. MasterCard Acquisition Card,
- c. Direct Deposit (Domestic and International)

6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (only one copy of the invoice should be sent to the Agency):

Email: Only legible electronic (PDF, Word, Excel) files will be accepted; all others will be returned.
vendors.fournisseurs@cbsa.asfc.gc.ca

This email address is to be used for submitting invoices and for payment status inquiries.

Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. Z01B001846

Direct Deposit:

The Government of Canada will soon be phasing out federal government cheques; we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable

Please contact ca-cl@cbsa-asfc.gc.ca to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

IMPORTANT NOTE: If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

7 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

8 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement,
(b) the general conditions 2015 (2016-04-04), General Conditions - Higher Complexity Services,
(c) Annex A, Statement of Work,
(d) Annex B, Basis of Payment,
(e) the Contractor's bid dated 01/10/2018.

9 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 201800 846

ANNEX A STATEMENT OF WORK

TITLE	Statistical Sampling Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
OBJECTIVE	To enhance the subject matter expertise of the audit and evaluation staff
BACKGROUND	<p>The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help establish an enhanced understanding of tools and techniques to identify the most adapted and efficient method of sampling for each case, to estimate the sample size needed to provide the desired confidence level, and to assign sample size strategically to get the most information at the lowest cost. The proposed training will be an efficient and cost effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.</p>
SCOPE	<p>Deliver training materials on Statistical Sampling,</p> <ul style="list-style-type: none"> • Lead a one day training session, and • The maximum number of participants is 30
TASKS	<p>Several types of sampling strategies will be addressed, including random (i.e. simple random sampling, stratified sampling, dollar unit sampling and stop go sampling) and non-random (i.e. quota and judgmental sampling). In particular, participants will learn to</p> <ul style="list-style-type: none"> • Select the most appropriate sampling methods • Calculate sample size; • Adjust for population size and resource constraints • Learn how to combine results and extrapolate; • Determine when sampling is not appropriate and • Create sampling strategies that provide the most information to the audit with minimum cost and resources
CONSTRAINTS	<p>The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to</p>



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 2018001846

	<p>be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook* electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p> <p>*Canada agrees that all Contractor developed materials, course lectures, course work books, program designs, and exercises, whether in written or electronic form (Deliverables") are the properties of Contractor or Contractor's subcontractor and are subject to the rights of copyright and/or trademark. Contractor hereby grants to Canada an irrevocable, non-exclusive, worldwide, perpetual, royalty free, limited license to use the Deliverables for the sole internal use of Canada. Canada will not sell, license, market, adapt into commercialized materials for distribution, create derivative works, copy or use any Deliverables provided by Contractor under this agreement to provide training in competition with Contractor, including formalized internal training within the Canada organization without the prior written consent of Contractor in the form of a separate licensing agreement which may include licensing fees and/or royalties. All copyright and other proprietary right notices appearing on the Deliverables shall be maintained by Canada. Canada will not engage in or allow unauthorized duplication or dissemination, in any form, any of the Deliverables provided by Contractor under this Agreement. For clarity purposes, the foregoing does not preclude Canada's right to use the Deliverables solely within its organization for such other purposes as business planning and strategy, or within one-to-one learning opportunities between an individual participant of the services provided by Contractor and another within the Canada organization such as between a manager/supervisory and direct report or peer; however, Canada shall not replicate or reproduce the Deliverables for the purpose of conducting training within its organization.</p>
CLIENT SUPPORT	The client will provide speakers and a projector
SCHEDULE	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 2018001846

DELIVERABLES

- Prepare training materials on Statistical Sampling and provide them (including handouts) 15 working days in advance of the training commencement date;
- Facilitator led training session (1 day) on Statistical Sampling (consistent with the Treasury Board *Policy on Internal Audit and Policy on Results*), and
- Certificate or letter confirming training hours, date of the training and trainer's name



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 2018001846

ANNEX B
BASIS OF PAYMENT

The Bidder must complete this pricing schedule and include it in its financial bid

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract

TABLE - PROFESSIONAL SERVICES

PERIOD Audit and Evaluation Statistical Sampling Training	FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (In Cdn \$)
*Initial Course (by March 29, 2018)	\$10,250.00
*Optional Course (by December 31, 2018)	\$10,000.00

*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR

HST

- (a) The HST is extra to the price herein
- (b) The estimated HST of \$1,332.50 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable



Pt de Remise Dépt 2 Bureau des Agences

Titre - Sujet
On-Site Framing

Canada Border Services Agency
Agence des services frontaliers du Canada
380 River Road Tower B
7th Floor 7^{ème} étage
Ottawa, Ontario
K1A 0L8

Contract No. No du contrat

20 7002182

Contract / Contrat

You are requested to set on Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods and/or services, or construction listed herein and on any attached sheets at the price or prices set out therein.

F.O.B. F.A.B.

Free on Board Franco à bord

NDP

Invoice to be sent to — Facture à envoyer à

Le client doit être avisé à l'adresse indiquée sur le formulaire de réception des marchandises ou des services, ou sur les documents annexes joints. Les biens ou les services ou la construction énumérés dans les présentes, et sur toute feuille ci-jointe, au(x) indique.

Vendor/ fournisseur @cdps.gc.ca

National Invoice Reception Form / Réception de fact

Version

108 Rue McGill #260-01

Montreal, QC

H1Y 2E7

THE VENDOR/FIRM HEREBY

DESIGNATES THE SIGNATURE OF

LE FOURNISSEUR/ENTREPRISE R

APPROPRIATELY REPRESENTS IN THE PRESENT

CONTRACT

Contracting Authority / Autorité contractante

Nancy Cleroux

Telephone No. / No de téléphone

(343) 291-5727

Fax No. — No de télécopieur

(343) 296-5722

E-Mail Address — Courriel:

cdps@cdps.gc.ca

Signature

Date

NAME, TITLE OF PERSON AUTHORIZED TO SIGN
(NAME OR PRINT)

Total Estimated Cost (GST/HST incl.)
(Coût total estimative TPS/TVH incl.):

Currency Type
Genre de devise

Nom et titre du signataire autorisé (caractères
d'impression)

\$8,695.36

CAD

VENDOR FIRM NAME AND ADDRESS

Signed for the President by / Signé pour le Président par

Excellence Canada Services

Excellence Canada
402, 454 University Avenue, Toronto ON M5H
3Y9
@excellence.ca
416-251-7600 ext.

Signature

Date

Name and Position Title / Nom et Titre du poste

Nancy Cleroux

Senior Contracting Officer, Strategic Procurement and Material
Management Division (SPMMD)



1. Requirement

The Contractor must provide the services in accordance with the Statement of Work at Annex A.

2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>), issued by Public Works and Government Services Canada.

2.1 General Conditions

2029(2016-04-04), Goods or Services – Low dollar-value, apply to and form part of this contract.

3. Security Requirement

There is no security requirement applicable to this Contract.

4. Term of Contract

4.1 Delivery Date

The period of the Contract is from February 24, 2017 to March 31, 2017.

5. Authorities

5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: *Nancy Cleroux*
Title: Senior Contracting Officer
Canada Border Services Agency
Comptrollership Branch
Directorate: Strategic Procurement and Material Management Division
Address: 355 North River Road, Ottawa, ON K1A 0L8

Telephone: 343-291-5673
Facsimile: 343-291-5722
E-mail address: nancy.cleroux@cbsa-asfc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.



5.2 Project Authority

Name: Manon Brassard
Title: Project Leader
Organization: Canada Border Services Agency
Ottawa ON
Telephone: 813-941 7484
E-mail address: manon_brassard@cpbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

B. Basis of Payment

In consideration of the Contractor satisfactorily completing all of its obligations under the Contract, the Contractor will be paid a firm price, as specified in Annex B for a cost of \$6 695.00. Customs duties are excluded and Applicable Taxes are extra.

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work, unless they have been approved in writing by the Contracting Authority before their incorporation into the Work.

6.1 Limitation of expenditure

Canada's total liability to the Contractor under the Contract must not exceed \$7 695.00. Customs duties are excluded and Applicable Taxes are extra.

2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved in writing by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum.
 - a. as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work, whichever comes first.
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.



7 Terms of Payment

7.1 Single Payment

Canada will pay the Contractor upon completion and delivery of the Work in accordance with the payment provisions of the Contract if

- a an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract
- b all such documents have been verified by Canada
- c the Work delivered has been accepted by Canada

8 Invoicing Instructions

- a The Contractor must submit invoices in accordance with the information required in the General Conditions
- b The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision and must show all applicable Task Authorization numbers
- c By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract including any charges for work performed by subcontractors
- d The Contractor must send the invoice to vendors-fournisseurs@cbsa-asfc.gc.ca for payment. This email address is to be used only for submitting invoices and for payment status inquiries

9 Applicable Laws

The Contract must be interpreted and governed and the relations between the parties determined by the laws in force in Ontario

10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list

- a, the Articles of Agreement
- (b) General conditions (2020-2016-04-04)
- (c) Annex A: Statement of work
- (d) Annex B: Basis of Payment



ANNEX A
Statement of Work (SOW)

TITLE	Training for CBSA Audit and Evaluation Staff
OBJECTIVE	<ul style="list-style-type: none">• To augment the subject matter expertise of the audit staff• To assist certified staff in meeting their professional training obligations
BACKGROUND	<p>The Internal Audit Division within the CBSA is made up of a mix of auditors which include those who are seasoned, BSOs who have transitioned into auditing, evaluators who have been seconded to the Division and relatively new auditors. The proposed training will help establish a baseline and provide a review of the internal audit process, and the tools used in identifying root causes of audit issues. Furthermore, of the seasoned auditors, many maintain certifications with the Institute of Internal Auditors which requires them to acquire 40 hours of continuing education annually. The proposed training will be an efficient and cost-effective way of providing these employees with the training they require.</p>
SCOPE	<p>Deliver training materials on Root Cause Analysis</p> <ul style="list-style-type: none">• Lead a 100-day training session• The maximum number of participants is 40
TASKS	<ul style="list-style-type: none">• Provide training materials and provide it 15 working days in advance of the training commencement date• Prepare and Deliver training materials on Root Cause Analysis
CONSTRAINTS	<ul style="list-style-type: none">• The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training• The vendor will provide appropriate meeting facilities including the flip chart pad, flip chart stand• The vendor will provide a soft copy of the participant workbook electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date• The vendor is responsible for making all travel and accommodation arrangements
CLIENT	The client will provide a laptop, speakers and projector
DELIVERABLES	<ul style="list-style-type: none">• Handouts will be provided 15 days in advance of the training• Root Cause Analysis certificate or letter confirming training hours, date of the training and trainer's name

ANNEX B

BASIS OF PAYMENT

11 Basis of Payment

The contractor will be paid a firm price upon delivery of the training session, in accordance with the statement of work identified at appendix A.

Program deliveries

Service	Fees
Firm price	
1-Day Root Cause Analysis Training	\$5,995
for up to 40 participants	
Firm Price Facility	\$600
Estimated Travel	
Airfare	
Hotel	\$1,100*
Transportation	
Meals	

12. Travel and Living Expenses

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work at cost without any allowance for profit and/or administrative overhead in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the *اللائحة التنفيذية للمنافسة رقم ١٤٢٠* and with the other provisions of the directive referring to "travellers" rather than those referring to "employees".

All travel must have the prior authorization of the Contracting Authority

All payments are subject to government audit

Estimated Cost \$1,100.00

Purchasing Office - Bureau des achats:
Services Procurement Instruments Management
Division/Approvisionnement de services-Gestion
des instruments
11 Laurier St. / 11, rue Laurier
1001, Place du Portage III
Gatineau
Quebec
K1A 0S5

CONTRACT AMENDMENT MODIFICATION AU CONTRAT

The referenced document is hereby amended: unless
otherwise indicated, all other terms and conditions of
the contract remain the same.
Ce document est par la présente modifié: sauf indication
contraire, les modalités du contrat demeurent les mêmes.

The Vendor/Firm hereby accepts/acknowledges this
amendment

Le fournisseur/entrepreneur accepte la présente
modification/en reconnaît réception.

[Signature] 2015-08-26

Signature *M. PERRO, INTRAW* Date

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (taper ou imprimer)

Return signed copy forthwith
Prévoir de retourner une copie d'ici, signée immédiatement

Comments - Commentaires

This document contains a security requirement

Vendor/Firm Name and Address

Raison sociale et adresse du
fournisseur/de l'entrepreneur

Raymond Chabot Grant Thornton
1000-116 Albert Street
Ottawa
Ontario
K1P5G3
Canada

Title - Sujet INTERNAL AUDIT	
Contract No. - N° du contrat 47175-128426/003/ZQ	Amendment No. - N° Modif 009
Client Reference No. - N° de référence du client 1000298426	Date 2015-08-24
Requisition Reference No. - N° de la demande 47175-128426	
File No. - N° de dossier 0102q.47175-128426	DCC No./N° GGC FMS No./N° VME
Financial Codes Code(s) financier(s)	087HST TPS/TVH
F.O.B. - F.A.B. Destination	
087HST - TPS/TVH Included - Inclus	Duty - Droits Included - Inclus
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: CANADA BORDER SERVICES AGENCY 11TH FL. 191 LAURIER AVE W OTTAWA Ontario K1A0L8 Canada	
Invoices - Original and two copies to be sent to: Factures - Envoyer l'original et deux copies à CANADA BORDER SERVICES AGENCY 14TH FL. 191 LAURIER AVE W OTTAWA Ontario K1A0L8 Canada	
Address Enquiries to: - Adresser toutes questions à: Pilon, Robert	Buyer Id - Id de l'acheteur 0102q
Telephone No. - N° de téléphone (819) 956-7509 ()	FAX No. - N° de FAX (819) 997-2229
Increase (Decrease) - Augmentation (Diminution) \$0.00	
Revised estimated cost Coût révisé estimé \$897,150.00	Currency Type - Genre de devise CAD
For the Minister - Pour le Ministre <i>Robert Pilon</i>	

Contract No. N° du contrat
47175-128426/003/ZQ

Client Ref. No. N° de réf. du client
1000298426

Amend. No. - N° de la modif.
009

Fils No. N° du dossier
010zq47175-128426

Buyer ID - Id de l'acheteur
010zq

CCC No./N° CCC FMS No/ N° VME

This Contract Amendment no. 09, is raised to:

1 - Revise the Basis of Payment

At page twenty (20), Basis of Payment, Annex B

Delete in its entirety
insert: the following

ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked" in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{Days worked} = \frac{\text{Hours Worked}}{7.5 \text{ hours per day}}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract

Contract No. N° du contrat

47175-128426/003/ZQ

Amend No N° de la modification

009

Buyer ID Id de l'acheteur

0102q

Client Ref., No. N° de réf. du client

1000298426

File No. N° du dossier

0102q47175-128426

COC No./N° COC FMS No./N° VME

A-Contract Period(s) (From January 1, 2015 to December 31, 2015)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Professional Fees

The Contractor will be paid all-inclusive per diem rates as follows:

WORKSTREAM # 1 Internal Audit Services

Work-stream # 1 Internal Audit		ALL INCLUSIVE PER DIEM RATE (in Cdn \$)
		(option) Period # 1 January 1, 2015 to December 31, 2015
Resource Name		
2a	Partner/Managing Director	
2b	Project Manager/Leader	
2c	Senior Auditor	
2d	Auditor	

Total Estimated Cost of Professional Fees specified in BOP E 8.1.2 for a TA Limitation of Expenditure for work-stream one (1): \$ 783,318.58

Contrat No. - N° du contrat

47175-128426/003/ZQ

Client Ref. No. - N° de réf. du client

1000298426

And. No. - N° de la modif.

009

Fila No. - N° du dossier

010sq47175-128426

Buyer ID - Id de l'acheteur

010zq

CCC No./N° CCC FMS No./N° FME

2.0 Cost Reimbursable Expenses

2.1 Authorized travel and living expenses for Work performed outside the National Capital Region (NCR) only

For the requirements relative to travel described in Annex A section(s) of the Statement of Work in Annex A

The Contractor will be reimbursed its authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for profit and administrative overhead, in accordance with the meal, private vehicle and incidental expenses provided in Appendices B, C and D of the Treasury Board Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees".

All travel must have the prior authorization of the Technical/Project Authority

The authorized travel and living expenses will be paid upon submission of an itemized statement supported by receipt vouchers. All payments are subject to government audit.

Canada will not accept any travel and living expenses for

- a. Work performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. The *National Capital Act* is available on the Justice Website: Department of Justice;
- b. Any travel between the Contractor's place of business and the NCR, and
- c. Any relocation of resources required to satisfy the terms of the Contract. These expenses are included in the all inclusive per diem rates specified in subsection A-1.0 above.

2.2 Canada's Total Liability - Authorized Travel and Living Expenses

1. Canada's total liability to the Contractor under the Contract for authorized travel and living expenses must not exceed \$21,238.84 (HST extra), for contract period and option years. Customs duties are included and the Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.
2. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
 - (a) when it is 75 percent committed, or
 - (b) four (4) months before the Contract expiry date, or
 - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

Contract No. - N° du contrat
47175-128426/003/ZQ
Client Ref. No. N° de réf. du client
1000298426

Amd. No. N° de la modif.
009
File No. N° du dossier
010zq47175- 28426

Buyer ID - Id. du acheteur
010zq
CCC No./N° CCC FMS No./N° VME

- whichever comes first
3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Total Estimated Cost to a Limitation of Expenditure for Travel & Living : \$ 21,238.94

3.0 Total Estimated Cost- Contract Period (1.0 + 2.0): \$ 804,557.52

4.0 With the exception of the all-inclusive per diem rates specified above, the amounts shown in this section of the annex are estimates only. Minor changes to these estimates will be accepted for billing purposes as the Work proceeds, provided that these changes have the prior approval of the Project Authority, and provided that the total estimated cost of the Contract does not exceed the Limitation of Expenditure specified in clause 6.2 of the Contract.

B-Option to Extend the Term of the Contract

B-Extended Contract Period (From January 1, 2016 to December 31, 2016)

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

Work-stream # 1 Internal Audit		ALL-INCLUSIVE PER DIEM RATE (in Cdn \$) (option) Period # 2 January 1, 2016 to December 31, 2016
Resource Name		
2	Optional Periods	
2a	Partner/Managing Director	
2b	Project Manager/Leader	
2c	Senior Auditor	
2d	Auditor	

All other terms and conditions of the Contract remain unchanged.



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Contract No. 2018002387

Purchasing Office — Bureau des Achats :
Canada Border Services Agency
473 Albert Street 8th Floor
Ottawa, ON K1A 0L8
Agence des services frontaliers du Canada
473 rue Albert, 8ième étage
Ottawa, ON K1A 0L8

Title — Sujet:
Statistical Sampling

Contract No. — No du contract:
2018002387

Contract — Contrat

You are requested to sell to Her Majesty the Queen, in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price or prices set out thereof.

Nous vous demandons de vendre à sa Majesté la Reine du Chef du Canada, aux conditions énoncées ou incluses par référence dans les présentes, et aux annexes ci-jointes, les biens, services et construction énumérés dans les présentes, et sur toute feuille ci-annexée, au(s) prix indiqué(s).

D.D.P. — D.D.P. :
Destination of Goods, Services, And Construction
Destination des biens, services et construction
See herein — voir aux présentes

Invoices to be sent to — Factures Envoyer à :

Canadian Border Services Agency/ Finance
473 Albert Street 5th Floor
Ottawa, ON K1A 0L8

The Vendor/Firm hereby accepts/acknowledges this contract — Le fournisseur/entrepreneur accepte/accuse réception du présent contrat :

JP Cody-Cox

Signature

Date 29 March 2018

Name, title of person authorized to sign (type or print)
Nom et titre du signataire autorisé (caractère d'impression)

Contracting Authority — Autorité contractante :
Jordan Komery

Telephone No. — No de telephone:

(343) 291-5715

Fax No. — No de télécopieur :

()

E-Mail Address — Courriel:

jordan.komery@cbsa-asfc.gc.ca

Total Estimated Cost (HST Incl.) / Coût total estimatif (TVH Incl.):

\$11,582.50

Currency Type - Genre de devise :

CAD

Vendor / Firm Name and Address
Raison sociale et adresse du fournisseur/de l'entrepreneur :

The Institute of Internal Auditors
1035 Greenwood Blvd, Suite 401
Lake Mary, FL
32746

Signed for the President by — Signé pour le Président par :

[Signature]
Signature

03/26/17
Date

Name and Position Title — Nom et Titre du poste

Jordan Komery
Contracts officer, Strategic and National Procurement Unit
SPMMD, Canada Border Services Agency

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CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work at Annex A.

2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual (<https://buyandsell.gc.ca/policy-and-guidelines-standard-acquisition-clauses-and-conditions-manual/>) issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2016-04-04) General Conditions - Higher Complexity Services apply to and form part of the Contract.

3 Security Requirements

There is no security requirement applicable to the Contract.

(INSERTED): Should the resource be required to conduct training on CBSA grounds, the resource must be escorted by a CBSA employee at all times.

4 Term of Contract**4.1 Period of the Contract**

The period of the Contract is from date of Contract to March 29, 2018 inclusive.

4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to one (1) additional training course under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Basis of Payment.

Canada may exercise this option at any time by sending a written notice to the Contractor at least ten (10) calendar days before the expiry date of the Contract. The option may only be exercised by the Contracting Authority and will be evidenced for administrative purposes only, through a contract amendment.

5 Authorities**5.1 Contracting Authority**

The Contracting Authority for the Contract is:

Name: Jordan Komery
Title: Contracts Officer Canada Border Services Agency
Comptrollership Branch
Directorate Strategic Procurement and Material Management Division
Address: 355 North River Road, 17th floor, Ottawa, ON K1A 0L8
Telephone: 343 291 5726
E-mail address: jordan.komery@cbssa.asic.gc.ca



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The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

5.2 Project Authority

The Project Authority for the Contract is:

Name: Chelsea Coyle
Title: Manager
Organization: Internal Audit and Program Evaluation Directorate
Address: 171 Slater St, Ottawa, ON K1A 0L8
Telephone: 613 941 7484
E-mail address: Chelsea.coyle@cbsa-asfc.gc.ca

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name:
Telephone: 1-407-937-1366
E-mail address: info@thetra.org

6 Payment

6.1 Limitation of Expenditure

1 Canada's total liability to the Contractor under the Contract must not exceed \$ 10,250.00. Customs duties are included and Applicable Taxes are extra.

2 No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- when it is 75% committed, or
- four months before the contract expiry date, or
- as soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3 If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.



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6.2 Limitation of Price

SACC Manual clause ~~C6000C~~ (2017-08-17) Limitation of Price

Canada will not pay the Contractor for any design changes, modifications or interpretations of the Work unless they have been approved in writing, by the Contracting Authority before their incorporation into the Work.

6.3 SACC Manual clauses

H1000C (2008-05-12) Single Payment

H1001C (2008-05-12) Multiple Payments

Canada will pay the Contractor upon completion and delivery of units in accordance with the payment provisions of the Contract if:

- a. an accurate and complete invoice and any other documents required by the Contract have been submitted in accordance with the invoicing instructions provided in the Contract,
- b. all such documents have been verified by Canada,
- c. the Work delivered has been accepted by Canada.

6.4 Electronic Payment of Invoices - Contract

The Contractor accepts to be paid using any of the following Electronic Payment instrument(s):

- a. Visa Acquisition Card,
- b. MasterCard Acquisition Card,
- c. Direct Deposit (Domestic and International)

6.5 Invoicing Instructions

- a. The Contractor must submit invoices in accordance with the information required in the General Conditions.
- b. The Contractor's invoice must include a separate line item for each subparagraph in the Basis of Payment provision.
- c. By submitting invoices the Contractor is certifying that the goods and services have been delivered and that all charges are in accordance with the Basis of Payment provision of the Contract, including any charges for work performed by subcontractors.
- d. The Contractor must send the original copy of the invoice to the Technical Authority's paying office (CBSA Finance) at the following location on a monthly basis:

All invoices must be submitted using the following method (only one copy of the invoice should be sent to the Agency):

Email: Only legible electronic (PDF, word, Excel) files will be accepted; all others will be returned.
vendors.fournisseurs@cbsa.asfc.gc.ca

This email address is to be used for submitting invoices and for payment status inquiries.

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Direct Deposit:

The Government of Canada will soon be phasing out federal government cheques: we strongly encourage Businesses that supply goods and services to the Government of Canada to enrol in direct deposit for account payable.

Please contact ca_ci@cbsa-asfc.gc.ca to obtain additional information, to confirm direct deposit enrolment process and the steps to be followed.

IMPORTANT NOTE: If a supplier omits any required information pertaining to payment processing from the invoice, the invoice will be returned at the discretion of the CBSA and will not be paid until valid payment referencing is provided.

7 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

8 Priority of Documents

if there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- a) the Articles of Agreement,
- (b) the general conditions 2035 (2016-04-04), General Conditions - Higher Complexity Services,
- (c) Annex A, Statement of Work,
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated 01/10/2018

9 Insurance

SACC Manual clause G1005C (2016-01-28) Insurance

The Contractor is responsible for deciding if insurance coverage is necessary to fulfill its obligation under the Contract and to ensure compliance with any applicable law. Any insurance acquired or maintained by the Contractor is at its own expense and for its own benefit and protection. It does not release the Contractor from or reduce its liability under the Contract.

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ANNEX A
STATEMENT OF WORK

TITLE	Statistical Sampling Training for the Canada Border Services Agency (CBSA) Audit and Evaluation Staff
OBJECTIVE	To enhance the subject matter expertise of the audit and evaluation staff.
BACKGROUND	The Internal Audit and Program Evaluation Directorate (IAPED) within the CBSA is made up of a mix of auditors and evaluators with different backgrounds and strengths. The proposed training will help establish an enhanced understanding of tools and techniques to identify the most adapted and efficient method of sampling for each case, to estimate the sample size needed to provide the desired confidence level, and to assign sample size strategically to get the most information at the lowest cost. The proposed training will be an efficient and cost-effective way of providing these employees with the training they need to deliver high quality products. It also facilitates consistency between functional teams as all members will receive the same training to perform their jobs. Furthermore, many of the auditors and evaluators maintain professional certifications with various organizations which require them to engage in continuing professional development. As such, being able to maintain their professional development requirements would be considered as an asset.
SCOPE	Deliver training materials on Statistical Sampling; <ul style="list-style-type: none"> • Lead a one-day training session; and • The maximum number of participants is 30.
TASKS	Several types of sampling strategies will be addressed, including random (i.e. simple random sampling, stratified sampling, dollar unit sampling and stop go sampling) and non-random (i.e. quota and judgmental sampling). In particular, participants will learn to: <ul style="list-style-type: none"> • Select the most appropriate sampling methods; • Calculate sample size; • Adjust for population size and resource constraints; • Learn how to combine results and extrapolate; • Determine when sampling is not appropriate; and • Create sampling strategies that provide the most information to the audit with minimum cost and resources.
CONSTRAINTS	The vendor must supply a trainer who will travel to CBSA NHQ in Ottawa to deliver the training. The vendor is responsible for making all personal travel and accommodation arrangements. Under any resulting contract, Canada will not accept the travel and living expenses that may need to

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	<p>be incurred by the contractor for any relocation of resources required to satisfy its contractual obligations.</p> <p>The vendor will provide appropriate meeting facilities, including the flip chart pad, flip chart stand, four (4) marking pens, and a laptop.</p> <p>The vendor will provide a soft copy of the participant workbook* electronically and hard copy printed materials (as well as any applicable exhibits and handouts) approximately fifteen (15) working days prior to the start of the Commencement Date.</p> <p>*Canada agrees that all Contractor developed materials, course lectures, course work books, program designs, and exercises, whether in written or electronic form (Deliverables") are the properties of Contractor or Contractor's subcontractor and are subject to the rights of copyright and/or trademark. Contractor hereby grants to Canada an irrevocable, non-exclusive, worldwide, perpetual, royalty-free, limited license to use the Deliverables for the sole internal use of Canada. Canada will not sell, license, market, adapt into commercialized materials for distribution, create derivative works, copy or use any Deliverables provided by Contractor under this agreement to provide training in competition with Contractor, including formalized internal training within the Canada organization without the prior written consent of Contractor in the form of a separate licensing agreement which may include licensing fees and/or royalties. All copyright and other proprietary right notices appearing on the Deliverables shall be maintained by Canada. Canada will not engage in or allow unauthorized duplication or dissemination, in any form, any of the Deliverables provided by Contractor under this Agreement. For clarity purposes, the foregoing does not preclude Canada's right to use the Deliverables solely within its organization for such other purposes as business planning and strategy, or within one-to-one learning opportunities between an individual participant of the services provided by Contractor and another within the Canada organization such as between a manager/supervisory and direct report or peer; however, Canada shall not replicate or reproduce the Deliverables for the purpose of conducting training within its organization.</p>
CLIENT SUPPORT	The client will provide speakers and a projector.
SCHEDULE	<p>The Services will be conducted in accordance with the following schedule: by March 29, 2018.</p> <p>The CBSA reserves the right to cancel the training without any fee with a 72 Hrs notice. Any course may be canceled or rescheduled in whole or in part by the Project Authority by giving a written notice to the contractor 72 Hrs prior to the course commencement date. There will be no charge to Canada for such a cancellation, or rescheduling.</p>

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DELIVERABLES	<ul style="list-style-type: none">• Prepare training materials on Statistical Sampling and provide them (including handouts) 15 working days in advance of the training commencement date;• Facilitator-led training session (1 day) on Statistical Sampling (consistent with the Treasury Board <i>Policy on Internal Audit</i> and <i>Policy on Results</i>); and• Certificate or letter confirming training hours, date of the training and trainer's name.
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ANNEX B
BASIS OF PAYMENT

The Bidder must complete this pricing schedule and include it in its financial bid.

For the provision of Professional Services as described in Annex A, Statement of Work, the Contractor shall be paid a firm price in the performance of this Contract, HST extra.

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to this Contract.

TABLE - PROFESSIONAL SERVICES

PERIOD	FIRM ALL-INCLUSIVE RATE FOR 1 DAY COURSE (In Cdn \$)
Audit and Evaluation Statistical Sampling Training	
*Initial Course (by March 29, 2018)	\$10,250.00
*Optional Course (by December 31, 2018)	\$10,000.00

*The rates are firm and all inclusive of overhead, profit, meeting facilities and travel to and from the NCR.

HST

- (a) The HST is extra to the price herein.
- (b) The estimated HST of \$1,332.50 is included in the total estimated cost shown on page 1 of this Contract. The estimated HST to the extent applicable will be incorporated into all invoices and shown as a separate item on invoices.
- (c) All deliverables are Delivered Duty Paid (DDP) and Canadian Customs Duty included, where applicable.